



# PRESS NOTICE

## UNITED STATES ATTORNEY DISTRICT OF SOUTH CAROLINA

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**January 19, 2010**

FOR IMMEDIATE RELEASE

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**SPARTANBURG COUNTY COUPLE SENTENCED FOR  
EVADING FEDERAL INCOME TAXES**

**No tax returns filed since 1991**

Columbia, South Carolina ---- Acting United States Attorney KEVIN F. MCDONALD stated today that ROBERT M. "MARK" LEDFORD, age 55, CHERYL H. LEDFORD, age 61, of the Glenn Springs area of Spartanburg County, South Carolina, were sentenced today in federal court in Greenville, for income tax evasion, a violation of Title 26, United States Code, Section 7201. Senior United States District Henry M. Herlong, Jr. sentenced ROBERT LEDFORD to 30 months imprisonment to be followed by three years of supervised release during which LEDFORD is to repay in excess of \$875,000.00 in back taxes. CHERYL LEDFORD received a sentence of

three years probation including a requirement that she serve five months of house arrest and contribute to the paying of the \$875,000.00 plus in back taxes. Both LEDFORDS were ordered to cooperate with the Internal Revenue Service in the filing of tax returns and assessment and payment of back taxes, penalties and interest.

Evidence presented at the change of plea hearing in July, 2009, established that the LEDFORDS have not filed U.S. individual income tax returns since 1991. Between 1992 and 1995, ROBERT LEDFORD owned and operated a nursery business in Spartanburg, South Carolina, from which he derived substantial income upon which no income taxes were paid. In 1997, the Internal Revenue Service assessed him federal taxes, exclusive of penalties and interest, in the amount of \$822,065.00. ROBERT LEDFORD, aided by CHERYL LEDFORD, took steps to avoid the payment of those taxes by, among other things, placing income, funds and property into the names of nominee organizations some of which were controlled by the LEDFORDS and by converting assets into cash.

In 2005, ROBERT LEDFORD purchased and operated a garden center from which taxable income was derived. Again, no taxes were paid and nominee organizations were utilized to receive money from the garden center. Money from the nominee organizations was deposited into CHERYL LEDFORD's personal bank account which she used to pay

**personal expenses.**

**The case was investigated by special agents of the Internal Revenue Service Criminal Investigation. Trial Attorney Michael C. Boteler of the United States Department of Justice's Tax Division in Washington and Assistant United States Attorney William C. Lucius of the Greenville office handled the case.**

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