



The United States Attorney's Office

Middle District of Tennessee

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TAX PREPARER FROM KINGSTON SPRINGS CONVICTED OF CONSPIRACY AND PREPARING FALSE TAX RETURNS

NASHVILLE, Tenn. – February 8, 2010 – Susan Sperl, aka Susan Berry and Susan Boyer, was convicted Friday by a federal jury of one count of conspiracy to defraud the United States and four counts of preparing false tax returns. The verdict was announced today by Edward M. Yarbrough, United States Attorney for the Middle District of Tennessee, and Christopher Pikelis, Special Agent in Charge, IRS Criminal Investigation Nashville Field Office, following a 4-day jury trial in United States District Court, which ended Friday.

“The United States Attorney’s Office intends to aggressively prosecute dishonest tax preparers,” said U.S. Attorney Yarbrough. “Tax preparers, such as Susan Sperl, who seek to assist others in evading their tax obligations are once again warned that they face prosecution, conviction, imprisonment, large fines, and being branded a felon for the rest of their lives should they chose to engage in such activity.”

Evidence presented at trial showed that Sperl conspired with Michael Ray, a Houston, Texas resident, to evade payment of taxes for his company, Tender Loving Nurses (“TLN”). Sperl prepared a false 2000 tax return for TLN by including a fictitious \$240,000 deduction. Sperl also prepared a false personal tax return for Ray, which significantly under reported his partnership income for year 2000. Sperl and Ray sought to conceal the false information on the returns for Ray and TLN by initiating multiple transfers of money between bank accounts in Texas and Tennessee, and by preparing a fictitious invoice, in an attempt to disguise the deduction as legitimate. When confronted by IRS Special Agents, Sperl and Ray lied in an attempt to cover up the scheme.

“In January 2010, IRS Commissioner Doug Shulman announced that the IRS was implementing a return preparer initiative for the current filing season in order to remind tax

return preparers of their obligation to prepare accurate tax returns on behalf of their clients," stated Christopher Pikelis, Special Agent in Charge, IRS Criminal Investigation Nashville Field Office. "In coordination with this initiative, IRS Criminal Investigation has ramped up its enforcement efforts as a way to combat this type of fraud. This conviction demonstrates that dishonest tax preparers will not be tolerated."

On August 13, 2007, Ray pleaded guilty to the conspiracy charge and was sentenced in January 2009.

United States District Judge Aleta A. Trauger set sentencing for Sperl for April 28, 2010. Sperl faces a maximum sentence of 25 years in prison, and a fine of \$1,750,000.

The investigation was conducted by agents of the IRS Criminal Investigation. The United States was represented by Deputy Criminal Chief John K. Webb and Trial Attorneys Michael Boteler and Rebecca Perlmutter, of the U.S. Department of Justice Tax Division.