

# The United States Attorney's Office

## Middle District of Louisiana

### 2010 Press Release

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#### 17 February **Cotten Guilty Plea**

#### GUILTY PLEA IN BATON ROUGE, LOUISIANA, TO WILLFULLY SUBSCRIBING A MATERIALLY FALSE TAX RETURN AND FELON IN POSSESSION

BATON ROUGE, LA – United States Attorney David R. Dugas announced that SHAWN O'SHAY COTTEN, age 44, of Baton Rouge, Louisiana, pled guilty February 4 before Chief U.S. District Court Judge Ralph E. Tyson to Count One of an indictment charging him with willfully filing a materially false tax return for the year 2000, in violation of Title 26, United States Code, Section 7206(1) and one count of an indictment charging him with possession of a firearm by a convicted felon, in violation of Title 18, United States Code, Section 922(g)(1).

According to the stipulated factual basis, COTTEN operated an internet business which sold herbal and dietary supplements throughout the United States. On his 2000 tax return, COTTEN under-stated his businesses' gross receipts by approximately \$307,057. Such misrepresentation of his businesses' gross receipts caused a tax loss of \$122,740 to the United States.

On September 16, 2009, while COTTEN was on pre-trial release, Deputy United States Marshals arrested him for failing to appear in court as scheduled. Because COTTEN was found in possession of multiple firearms, and had been previously convicted of wire fraud in 1994, he was deemed a felon in possession of firearms.

As a result of his guilty pleas to tax fraud and felon in possession of firearms, COTTEN faces a maximum sentence of a term of imprisonment of not more than thirteen (13) years, a \$500,000 fine, or both, in addition to restitution in the amount of \$171,892. Sentencing has not yet been set.

This matter was investigated by Special Agents of the Internal Revenue Service-Criminal Investigations and the United States Marshals Service. The matter is being prosecuted by Assistant United States Attorneys René I. Salomon and Walt Green, along with Kevin Lombardi and Matt Mueller, attorneys of the Department of Justice Tax Division.

For further information, contact David R. Dugas, U.S. Attorney for the Middle District of Louisiana, or Lyman Thornton, First Assistant U.S. Attorney, at (225) 389-0443.

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