



# Department of Justice

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Middle District of Florida

Tampa                      Orlando  
FOR IMMEDIATE RELEASE  
MARCH 11, 2010  
<http://www.usdoj.gov/usao/flm/pr>

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## **TWO CONVICTED OF FRAUDULENT SCHEME TO OBSTRUCT IRS**

Tampa, Florida - U.S. Attorney A. Brian Albritton, along with Linda J. Osuna, Special Agent in Charge, Internal Revenue Service, Criminal Investigation, announces that a federal jury yesterday found Joseph Nelson Sweet (age 65, of Bradenton) and Jack Lee Malone (age 60, of Largo) guilty of conspiring to defraud the United States by impeding, impairing, and obstructing the lawful functions of the Internal Revenue Service. The jury also found Sweet guilty of corrupt interference with the Internal Revenue Laws and two counts of criminal contempt. Sweet faces a maximum penalty of life in federal prison and Malone faces a maximum penalty of five years in federal prison. Sentencing for both defendants has been set for June 8, 2010.

According to court documents and evidence presented at trial, Sweet and Malone engaged in a fraudulent scheme to interfere with the Internal Revenue Laws by selling services and products that they claimed would legally remove their customers from the federal tax system. They operated under the auspices of two sham trust entities, EDM Enterprises in Bradenton, Florida and The JoY Foundation in Tampa, Florida. Sweet and Malone advocated the position that income earned in the United States is generally not taxable and that the payment of income taxes is voluntary.

In February 2002, a federal district court in Tampa had enjoined Sweet and others working with him from promoting anti-tax views and marketing anti-tax materials. The evidence at trial showed that both Sweet and Malone violated that injunction by continuing to provide false tax advice to customers and concealing revenue derived from their business.

This case was investigated by the Internal Revenue Service, Criminal Investigation, Tampa Division. It was prosecuted by Assistant United States Attorney Cherie L. Krigsman and Department of Justice Trial Attorney Todd Ellinwood.