



## NEWS

**Jury Convicts Nixa Optometrist Of Tax Evasion,  
\$40 Million False Claim Against The IRS**

FOR IMMEDIATE RELEASE

July 21, 2011

SPRINGFIELD, Mo. – Beth Phillips, United States Attorney for the Western District of Missouri, announced that a Nixa, Mo., man was convicted by a federal jury on Wednesday, July 20, of evading income taxes, bankruptcy fraud, impeding the work of the IRS and filing a false tax return on which he claimed a \$40 million refund.

Dr. Leslie Robert MacLaren, 61, of Nixa, was found guilty of nine counts contained in a second superseding federal indictment.

The jury convicted MacLaren, an optometrist, of five counts of attempting to evade federal income taxes. MacLaren attempted to evade obligations of approximately \$161,773 in various ways, including concealing income and hiding assets. Hidden assets included a three-story house in Nixa located on more than six acres, which he titled in his mother's name, and three vehicles (a Mitsubishi Eclipse, a Porsche 924 and a Lincoln Continental), which he purchased and titled under the name of a fictitious company. Further, he filed a fraudulent bankruptcy petition, resulting in the discharge of back tax liability for the years 1993 and 1995 to 1998. MacLaren also attempted to evade income taxes for the years 2003 through 2006 by failing to file returns, avoiding use of the banks – dealing mostly in cash – and by listing eight dependents and claiming exemption from withholding on an IRS Form W-4 that he provided to a former employer.

In addition to the tax evasion counts, MacLaren was also convicted of two counts of bankruptcy fraud, one count of submitting a false claim to the United States and one count of obstructing administration of internal revenue laws. On May 1, 2003, MacLaren obtained a bankruptcy discharge of his debts, including the more than \$117,000 that he owed for federal and Missouri state taxes. In his bankruptcy petition, MacLaren under-reported his gross income by more than \$3,000 per month, falsely claimed that payroll taxes and Social Security payments were being deducted from his pay, and failed to report the Nixa home and a vehicle titled under the name Dioptrics Limited, a non-existent company.

MacLaren responded to an IRS audit with lengthy correspondence challenging the authority of the IRS and the legitimacy of federal income taxes, along with frivolous complaints against IRS personnel. When advised he was under criminal investigation, MacLaren filed a frivolous lawsuit in federal court naming various IRS agents involved in the criminal investigation of his conduct and claiming \$1.1 million in damages. The lawsuit was dismissed. Finally, after his indictment, MacLaren filed an additional federal income tax return claiming a \$40 million refund.

Following the presentation of evidence, the jury in the U.S. District Court in Springfield, deliberated for a little over an hour before returning the guilty verdict to U.S. District Judge Richard E. Dorr, ending a trial that began on Monday, July 18, 2011.

Under federal statutes, MacLaren is subject to a sentence of up to 5 years in federal prison without parole, plus a fine up to \$250,000. A sentencing hearing will be scheduled after the completion of a presentence investigation by the United States Probation Office.

This case is being prosecuted by Assistant U.S. Attorney Steven M. Mohlhenrich and U.S. Department of Justice Tax Division Trial Attorney Michael Boteler. It was investigated by IRS-Criminal Investigation.

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United States Attorney for the  
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