

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA

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CRIMINAL NO. 13-181

v.

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SECTION: H

GIROD JACKSON

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VIOLATION:

26 U.S.C. §7206(1)

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26 U.S.C. §7203

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FACTUAL BASIS

Should this matter have proceeded to trial, the government would have proved the following facts through the introduction of competent testimony and tangible exhibits to establish beyond a reasonable doubt the guilt of the defendant, **GIROD JACKSON**:

In the calendar years 2006, 2007, and 2008, the defendant, **GIROD JACKSON**, was a resident of Marrero, Louisiana, a location within the Eastern District of Louisiana. During this time period **GIROD JACKSON** was the sole owner and operator of Diversified Ventures, LLC, a construction and project management company. In the fall of 2007, **GIROD JACKSON** ran unopposed and was elected to the position of Louisiana State Representative for District 87. His first year in office was 2008. In 2009, the State of Louisiana issued **GIROD JACKSON** a Form

W-2 with wages of approximately \$37,806 as a result of his employment as the elected Louisiana State Representative for District 87. In each of the calendar years 2006, 2007, and 2008, **GIROD JACKSON** had sufficient income to require his filing a federal income tax return. **GIROD JACKSON**'s failure to comply with the tax laws of the United States in the years 2006, 2007, and 2008 resulted in a tax due and owing amount in excess of \$80,000, but less than \$200,000.

In 2006, Diversified Ventures received gross receipts, e.g. total gross revenue, in excess of approximately \$600,000 as a result of several construction and construction-related contracts the company had with several private and public entities. After a timely filed request for extension of time, on August 27, 2007, **GIROD JACKSON** made a joint federal tax return with his wife for the year 2006. In its Schedule C, **GIROD JACKSON**'s tax return for 2006 stated that Diversified Ventures accumulated gross receipts of only approximately \$108,000. However, as **GIROD JACKSON** well knew and understood, \$108,000 represented only a portion of Diversified Ventures's actual gross receipts of approximately \$600,000.

As a result of the understatement of Diversified Ventures's gross receipts in 2006, **GIROD JACKSON** failed to pay to the United States Department of Treasury his tax due and owing of approximately \$79,486, based on a taxable income amount of \$251,344. Instead of paying the federal government this approximately \$79,486, **GIROD JACKSON** instead received a federal tax refund of \$185.

In 2007, Diversified Ventures received gross receipts in excess of approximately \$436,000 as a result of several construction and construction-related contracts the company had with several private and public entities. In the year 2007, **GIROD JACKSON** had and received gross income of approximately \$116,605. After a timely filed request for extension of time, which was filed on

or before April 15, 2008, **GIROD JACKSON** willfully failed to make a federal income tax return on or before October 15, 2008, the date by which he was obligated to make such a return. Had he appropriately and timely filed a federal tax return for the year 2007, **GIROD JACKSON** would have had tax due and owing for the 2007 calendar year.

After being contacted by the Internal Revenue Service, in and around November 2011, the defendant, **GIROD JACKSON**, delinquentlly filed a federal tax return for the 2007 year in which he attested under penalty of perjury that the gross receipts for Diversified Ventures was approximately \$113, 000.

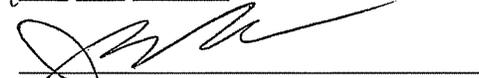
In 2008, Diversified Ventures received gross receipts in excess of approximately \$423,000 as a result of several construction and construction-related contracts the company had with several private and public entities. In the year 2008, **GIROD JACKSON** had and received gross income of approximately \$142,999, which included the W-2 wages associated with his employment with the State of Louisiana as the State Representative for District 87. After a timely filed request for extension of time, which was filed on or before April 15, 2009, **GIROD JACKSON** willfully failed to make a federal income tax return on or before October 15, 2009, the date by which he was obligated to make such a return. Had he appropriately and timely filed a federal tax return for the year 2008, **GIROD JACKSON** would have had tax due and owing for the 2008 calendar year.



GIROD JACKSON
Defendant
10/10/2013



Daniel P.Friel
Assistant United States Attorney
Massachusetts Bar Roll No. 660583



James E. Boren
Attorney
10/10/2013