



Department of Justice

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TAX VIOLATORS SENTENCED

Tampa, Florida - U.S. Attorney Robert E. O'Neill announced today the sentencing of Jerron Johnson (37) and Daleshawn Smith (35), both of Lakeland, for their convictions in conspiring to defraud the United States by obtaining fraudulent federal income tax refunds on behalf of individuals who were not entitled to those refunds. Johnson and Smith were each sentenced by the Honorable James S. Moody to 30 months in jail and 3 years of supervised release. In addition, each was ordered to pay restitution to the IRS totaling \$146,895, collectively.

According to court documents, Smith and Johnson obtained names and social security numbers of individuals and then used that personal information, along with false and fraudulent wage and withholding information, to prepare the fraudulent returns and falsely claim refunds. To support the fraudulent income tax returns, Smith and Johnson also fabricated false and fraudulent Forms 4852 and W-2, and used IRS-issued Employer Identification Numbers of legitimate companies. They filed the returns and received income tax refund checks made payable to the individuals named in the fraudulent returns. Smith and Johnson ultimately received all or a portion of the refund checks. All total, they collectively prepared and filed 123 false and fraudulent income tax returns, seeking over

\$625,000 in fraudulent income tax refunds.

This case was investigated by the Internal Revenue Service and prosecuted by Assistant United States Attorney Christopher Tuite.