



# Department of Justice

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## **Former CPA Sentenced for Submitting False Documents to the IRS**

**LONDON, Ky.-** A former Certified Public Accountant (CPA), Charles Marshall Stivers, 59, of Manchester, Kentucky, was sentenced to 10 months in federal prison on Tuesday, by U.S. District Judge Claria Horn Boom, for submitting false documents to the IRS.

According to Stivers' plea agreement, in 2015, he had previously been convicted in the Eastern District of Tennessee for participating in a cigarette tax stamp conspiracy; and as a result, he had his CPA license revoked by the Kentucky Board of Accountancy. Despite that, on multiple occasions from 2016 to 2019, Stivers held himself out as a CPA and falsely completed IRS Form 2848s (Power of Attorney and Declaration of Representative) indicating he was a licensed CPA.

Stivers pleaded guilty in December 2021.

Under federal law, Stivers must serve 85 percent of his prison sentence. Upon his release from prison, he will be under the supervision of the U.S. Probation Office for two years. In addition to his prison sentence, he was also ordered to pay a \$30,000 fine.

Carlton S. Shier, IV, United States Attorney for the Eastern District of Kentucky; and Kelly K. Moening, Special Agent in Charge, Treasury Inspector General for Tax Administration (TIGTA), Great Lakes Field Division, jointly announced the sentence.

The investigation was conducted by TIGTA. The United States was represented by Assistant U.S. Attorney Will Moynahan.

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