

# Alabama Department of Revenue

News Release  
Oct. 5, 2007

## Clarke County Businessman Receives Jail Time for State Tax Crimes

*Grove Hill*—Henry C. Frowner, 53, of 1347 Fools Acre Road, Jackson, Ala., was convicted on his plea of guilty Thursday, Oct. 4, 2007, in Clarke County Circuit Court to state tax charges of willfully filing a fraudulent Alabama income tax return under penalties of perjury. Judge James T. Baxter ordered Frowner to serve four months in the Clarke County jail as a result of his offense.

According to court records, Frowner owned and operated Frowner Construction during 2001, 2002, and 2003. Through an investigation, the Alabama Department of Revenue determined that Frowner did not include gross income amounts totaling over \$299,000 from his construction business on his state income tax returns filed for those years.

Frowner pleaded guilty to one felony count of filing a fraudulent Alabama income tax return for tax year 2001 and paid \$16,417.23 in income taxes, penalty, and interest amounts determined to be due for tax years 2001, 2002, and 2003.

In addition to the four-month jail term, Judge Baxter placed Frowner on probation for two years and eight months and ordered Frowner to amend his 2004, 2005, and 2006 Alabama tax returns to include all taxable income earned from his business operations within 90 days of his release from jail.

“We will continue to actively pursue individuals who attempt to circumvent the tax system by not paying their fair share,” said Emanuel Roberts, Special Agent Manager for the Alabama Department of Revenue’s Investigations Division.

The case was investigated by Special Agent Thomas R. Day and Revenue Fraud Examiner Kimberley D. Wright and was prosecuted by Duncan Crow, a Special Assistant DA appointed by the Clarke County District Attorney.

State income tax revenues are earmarked for the state’s Education Trust Fund (ETF) and are one of the major funding components for the ETF.

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