

Alabama Department of Revenue

News Release

March 7, 2001

Attorney Pleads Guilty to State Tax Charges

Montgomery—A Montgomery attorney was convicted March 5, 2001, after pleading guilty to failure to file Alabama individual and corporate income tax returns.

Jerry L. Cruse 67, pleaded guilty Monday, March 5, 2001, before Montgomery County District Judge Lucie McLemore to one charge of failure to file his 1995 individual income tax return and a second charge of failure to file his firm's 1996 corporate income tax return. Cruse served as president and responsible corporate officer for Jerry L. Cruse, P.C.

Judge Lucie McLemore sentenced Cruse to one year in jail, suspended, and one year of supervised probation. As a condition of his probation, Judge McLemore ordered Cruse to pay more than \$5,000 in delinquent taxes, fraud penalties, and accrued interest for his failure to file state individual and corporate income tax returns for tax years 1994, 1995, 1996, and 1997.

Commenting on the conviction, State Revenue Commissioner Michael Patterson commended the Montgomery County District Attorney's Office for its prosecution of the case and Alabama Department of Revenue Investigations Agent Robert McVay and Revenue Examiner Tobin Thomas for their assistance in the investigation leading to Cruse's conviction.

"Tax evasion is costly to all involved, and the cost of noncompliance, both personally and professionally, far outweighs any chance of personal gain. Convicted individuals face penalties and possible jail terms. Through neglect of their tax responsibilities, those who are guilty of such tax offenses also erode available funding sources for Alabama's Education Trust Fund (ETF). State income tax revenues are one of the major funding components of the ETF," said Commissioner Patterson.

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