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ZWOLLE DOCTOR GUILTY OF TAX EVASION

Jury deliberates two hours before returning a guilty verdict

Shreveport, Louisiana . . . DR. GARLAND D. MILLER, 52, of Zwolle, was jailed by United States District Judge S. Maurice Hicks, Jr., following his conviction of tax evasion, United States Attorney Donald W. Washington announced. After a four-day trial and only two hours of deliberation, a jury returned a guilty verdict on two counts of tax evasion. After the verdict Thursday night, Judge Hicks immediately revoked the defendant's bond and ordered him to be taken into custody. MILLER faces a maximum of ten years' incarceration, a \$500,000 fine, and three years of supervised release. Sentencing is set for October 31, 2008.

Testimony at trial revealed that GARLAND MILLER, a medical doctor, stopped filing his tax returns in 1995 after an audit. He joined an organization called "Save A Patriot," which teaches that U. S. citizens do not have to pay income tax. In 2000 MILLER leased his clinic building and equipment to the DeSoto Regional Health System and became a salaried employee of DeSoto Regional. MILLER allowed taxes to be withheld from his salary which is unusual for a tax protestor. The IRS agent testified he conservatively estimated that in 2000 and 2001, MILLER embezzled over \$55,000 from DeSoto Regional.

Clinic employees testified at trial that MILLER instructed them to convert payroll checks and funds due to DeSoto Regional into cash or money orders. They also testified that MILLER had them go to the bank and convert his paycheck and that of his wife to cash or a money order and that MILLER kept the checks which came into the clinic as payment for services rendered. Pursuant to the terms of his contract with DeSoto Regional, all professional fee income earned by MILLER belonged to DeSoto Regional, with few minor exceptions.

United States Attorney Donald W. Washington stated: “The obligation to pay taxes due to the United States is long settled under federal law. This obligation exists for all without regard to one’s station in life or to one’s philosophy about the income tax system. When one evades the payment of income taxes, he effectively places a greater burden on those who lawfully pay taxes due the United States Treasury. This office will continue to aggressively pursue those who illegally evade the payment of income taxes.”

Michael J. De Palma, IRS Special Agent in Charge, stated: “This guilty verdict proves that while taxpayers have the right to contest their tax liabilities in the courts, taxpayers do not have the right to violate and disobey the tax laws. IRS-Criminal Investigation is committed to aggressively pursuing those taxpayers who willfully fail to file their tax returns and evade taxes.”

Sentencing in federal court is determined by the discretion of federal judges and the governing statute. Parole has been abolished in the federal system.

This case was investigated by the Internal Revenue Service - Criminal Investigations, Special Agent Jude Armand, and is being prosecuted by Assistant U.S. Attorney Mignonne Griffing.

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