



FOR IMMEDIATE RELEASE
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*Office of the United States Attorney
District of Arizona*

For Information Contact Public Affairs
WYN HORNBUCKLE
Telephone: (602) 514-7573
Cell: (602) 740-2422

APACHE JUNCTION CHIROPRACTOR SENTENCED FOR FAILING TO FILE TAX RETURNS

PHOENIX – Roy A. Ottinger II, 48, of Phoenix, Arizona was sentenced here Tuesday to 18 months in federal prison by US District Magistrate Judge Lawrence O. Anderson. Ottinger was charged in an Information on August 16, 2007 to two counts of Willful Failure to File Federal Income Tax Returns. Ottinger was also ordered to cooperate with the Internal Revenue Service in order to come into compliance.

The Information alleged that Ottinger was a licensed chiropractor in the state of Arizona, conducting his chiropractic practice in Apache Junction, Arizona through Optima Multi-Care PLC, a Limited Liability Company that Ottinger incorporated in 1999.

According to the Information, in 2001 and 2002, Ottinger earned a gross income from his practice of \$1,110,263 and \$ 826,309 respectively. Ottinger also earned rental income of \$51,466.00 in 2001 and \$59,807 in 2002 generated from numerous residential and commercial properties that he owned in the Apache Junction area.

The Information states, Ottinger did not file a correct tax return between 1992 and 2005. Ottinger espoused that his income was excluded from taxation based upon the United States Constitution. In 1994 Ottinger's accountant advised Ottinger that the anti-tax views that Ottinger espoused were incorrect and invalid. Beginning as early as 1998 the Internal Revenue Service initiated examinations on Ottinger for his 1994, 1995 and 1997 tax return delinquencies. Ottinger responded to the IRS inquiries by providing various letters to the IRS espousing his anti-tax views and filed Individual Income Tax Returns reflecting zero income for the years 1994, 1995 and 1997. The IRS responded by advising Ottinger that the United States Supreme Court had consistently ruled that income taxes were constitutional and that persons not filing timely and correct tax returns were subject to civil and criminal penalties.

The investigation preceding the indictment was conducted by special agents of Criminal Investigation at the Internal Revenue Service. The prosecution is being handled by Peter Sexton, Assistant U.S. Attorney, District of Arizona, Phoenix.

CASE NUMBER: CR-00924-LOA-1
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