

**UNITED STATES ATTORNEY'S OFFICE
Western District of Washington**



June 12, 2008

**RESTAURANT OWNER PLEADS GUILTY TO TAX
EVASION - Defendant Failed to Pay Withheld
Employee Taxes and Penalties**

WILLIAM ROBERTSON, 68, formerly of Everett, Washington who owned and controlled various restaurants operating under the Hot Rod Café name, pleaded guilty today in U.S. District Court in Seattle to Evasion of Payment of Tax. ROBERTSON will be sentenced by U.S. District Judge Richard Jones on September 19, 2008.

According to the indictment returned in March 2008, in 2004 and 2005, ROBERTSON was the owner of the Hot Rod Café in Mountlake Terrace, Washington. During those years, ROBERTSON allegedly withheld approximately \$36,503, from employees' pay for Social Security, Medicare and income taxes. ROBERTSON failed to pay this money to the government for his employees taxes. Additionally, in 2005, ROBERTSON controlled HRC Enterprises, Inc. The company operated a restaurant in Mukilteo, Washington, which was also called the Hot Rod Café. The indictment alleges that ROBERTSON withheld approximately \$2,951 from employee checks, but failed to make the payment for the Social Security, Medicare and income taxes.

The count ROBERTSON pleaded guilty to, Evasion of Payment of Taxes, concerns penalties assessed to ROBERTSON in 1996 and 1997, again for failing to pay the trust fund portion of employment taxes and withheld employee income taxes. Between 1992 and 1996, ROBERTSON operated various restaurants and was responsible for the tax payments. When ROBERTSON failed to make the payments, the IRS imposed penalties totaling more than \$491,000. Between 2002 and 2006, ROBERTSON tried to evade payment of these penalties by hiding his ownership of two corporations: Seabill Inc. and SMB Enterprises Inc., by filing false income tax returns, and by making false claims to IRS agents.

Evasion of Payment of Tax is punishable by up to five years in prison and a \$250,000 fine.

The case is being investigated by Internal Revenue Service Criminal Investigation (IRS-CI). The case is being prosecuted by Assistant United States Attorney Mark Parrent.

For additional information please contact Emily Langlie, Public Affairs Officer for the United States Attorney's Office, at (206) 553-4110.

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