



**U.S. Department of Justice**

*United States Attorney  
Eastern District of Wisconsin*

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**NEWS SUMMARY:            MANITOWOC MAN RECEIVES PRISON TIME FOR FILING  
FALSE TAX FORMS AND SUBMITTING FICTITIOUS  
FINANCIAL INSTRUMENTS**

United States District Judge William C. Griesbach sentenced James P. Theyerl (DOB: 1/23/49), from Manitowoc, to 10 months imprisonment on his federal criminal convictions for filing a false IRS Form 8300 with the Internal Revenue Service (IRS) and submitting fictitious financial instruments to the Wisconsin Department of Revenue. On July 29, 2005, Theyerl plead guilty to failing to pay sales and use taxes on his charter boat and car repair businesses. Theyerl had filed 13 false Form 8300 with the IRS against officials from the Department of Natural Resources, the Manitowoc County District Attorney's office, the Kewaunee County Judge, and the clerk of the court. In addition, Theyerl plead guilty to one count of filing a fictitious financial instrument with the Wisconsin Department of Revenue. A fictitious financial instrument appears to look like a legitimate monetary instrument issued by a financial institution.

In addition to the imprisonment term, the court ordered that Theyerl pay a fine of \$4,000 and special assessments totaling \$200.00. Following his release from federal prison, Theyerl will also serve a five-year term of supervised release.

During the sentencing hearing, Judge Griesbach noted that Theyerl devised a planned sophisticated operation to retaliate and target people who were simply doing their jobs. Judge Griesbach considered this to be an aggravating factor and took it into consideration before sentencing Theyerl.

The case was investigated by the Criminal Division of the Internal Revenue Service. The prosecution was handled by Assistant United States Attorney Gail J. Hoffman.

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