



# PRESS RELEASE

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**For Immediate Release**

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## **DEFENDANT ARRESTED IN INCOME TAX EVASION SCHEME**

Tampa, FL - United States Attorney Paul I. Perez today announced the unsealing of an indictment returned by a federal grand jury on November 5, 2002 charging WILLIAM L. TINER with the four counts of crimes of income tax evasion, in violation of Title 26, United States Code, Section 7201 and three counts of filing a false corporate tax return, in violation of Title 26, United States Code, Section 7206(1) and the arrest of TINER on January 24, 2003 in Otto, North Carolina. The United States Attorney also announced the unsealing and the filing of a related criminal information and a plea agreement involving MICHAEL MARICLE. That information charges MARICLE with two counts of aiding in the filing of false income tax returns, in violation of Title 26, United States Code, Section 7206(2).

According to the TINER indictment, the defendant owned and operated a computer software business by the name of WLT Software of Florida, Inc, with offices in Clearwater, Florida. Beginning in June, 1996, TINER became involved in the use of a trust scheme involving the use of common law business organizations. The trust scheme was marketed

and promoted through a company called the AEGIS Company. Through the use of the AEGIS trust program, the indictment alleges, TINNER was able to evade in excess of \$950,000 in income taxes due and owing to the United States during the tax years between 1996 and 1999.

The indictment further alleges that TINNER made and signed false corporate income tax returns (Form 1120) on behalf of WLT Software of Florida, Inc. in tax years 1996, 1997, and 1999. These returns contained false information as to deductions which the business claimed in those years as management fees but which were, in reality, compensation paid to TINNER.

According to the criminal information and plea agreement filed in his case, MARICLE was a certified public accountant in the Clearwater area who was a sub-promoter of the AEGIS system. He marketed the program to clients in the Tampa Bay area and prepared numerous tax returns on behalf of "Taxpayer Number One" and "Taxpayer Number Two" in order to accomplish the unlawful tax consequences of the AEGIS scheme.

The investigation and prosecution of both TINNER and MARICLE are part of a nationwide criminal tax investigation that is ongoing. "The arrest of William Tinner and Michael Maricle sends a significant message that the investigation and prosecution of promoters of illegal tax evasion schemes is the highest priority for the IRS, Criminal Investigation," said John Fowler, Special Agent in Charge of IRS Criminal Investigation, Tampa Field Office.

Defendant TINNER faces a maximum sentence of five years as to each income tax evasion count and three years as to each filing of a false corporate tax return count. MARICLE faces a maximum sentence of three years as to each count.

The United States Internal Revenue Service-Criminal Investigation Division was involved in the investigation of this case. The case will be prosecuted by Assistant United States Attorney Jay L. Hoffer of the Special Prosecutions Section of the Tampa Division.

An indictment is merely a formal charge that a defendant has committed a violation of the federal criminal laws, and every defendant is presumed innocent until, and unless, proven guilty.