



FOR IMMEDIATE RELEASE  
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Public Affairs  
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## MESA DENTIST INDICTED ON TAX CHARGES

PHOENIX - Arlan R. Turley, 60, of Gilbert, Ariz., was arrested without incident today on tax related charges filed in federal court on April 8, 2009. Turley was indicted by a federal grand jury on April 8<sup>th</sup> on two counts of willful failure to file a tax return and 20 counts of willful failure to pay over taxes. Turley was a licensed dentist in Arizona and operated the East Valley Dental Service in Mesa, Ariz. He will make an initial appearance in federal court today at 3:00 p.m. in front of U.S. Magistrate Judge David K. Duncan.

The indictment alleges that the charges for failure to file are the result of Turley's non-filing of his 2002 and 2003 income tax returns. In fact, Turley has not filed an individual Income Tax Return for the years 1997 to 2007. The charges for failure to pay are alleged to be the result of Turley not turning over his employees' payroll taxes to the government. During all four quarters of the years 2003 through 2007, Turley deducted and collected payroll taxes from the total taxable wages of his employees. By failing to remit the monies to the government, his employees did not get credit for the Social Security and Medicare taxes they paid. The indictment further alleges that Turley used these stolen monies to pay for personal living and family expenses.

A conviction for each count of Willful Failure Pay Over Tax carries a maximum penalty of five years in prison, a \$250,000 fine or both. A conviction for each count of Willful Failure To File Returns carries a maximum penalty of one year in prison, a \$100,000 fine or both. In determining an actual sentence, the assigned judge will consult the U.S. Sentencing Guidelines, which provide appropriate sentencing ranges. The judge, however, is not bound by those guidelines in determining a sentence.

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

CASE NUMBER: CR-09-383-PHX-FJM  
RELEASE NUMBER: 2009-125(Turley)

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