



U.S. Department of Justice

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Event: Indictment

Defendant: Robert Denboer, Jr.

Houghton Lake Accountant Indicted on Tax Charges

Robert Denboer, Jr., owner and operator of Denboer Accountants, Inc., of Houghton Lake, Michigan, was indicted on 16 counts of filing false Quarterly Withholding Forms 941 signed under penalties of perjury, one count of knowingly making a false statement for the purpose of influencing the actions of a financial institution, 19 counts of money laundering, one count of making a false statement to IRS Criminal Investigation agents, and one count of forging an endorsement with the intent to defraud, announced United States Attorney Terrence Berg.

Mr. Berg was joined in the announcement by Internal Revenue Service Special Agent in Charge Maurice M. Aouate and Federal Bureau of Investigation Special Agent in Charge Andrew G. Arena.

According to the indictment, Denboer, Jr. was president of Denboer Accountants, Inc. which provided general accounting and tax preparation services. He also operated Payroll Specialists, L.L.C., a payroll processing business. During 2006 and 2007, Denboer, Jr.

prepared and filed, with the IRS, Quarterly Withholding Forms 941 for various clients with estimated taxes due of over \$688,000. These forms were not true and correct because not all of the federal tax deposits listed on them were sent to the IRS. In truth, Denboer, Jr. converted over \$268,000 of these withholding for his personal use by moving the money into bank accounts controlled by him.

According to the indictment, starting in 2000, Denboer, Jr., also devised a scheme to defraud some of his tax clients. As part of this scheme, he would prepare two returns with only one being accurate. The second return would intentionally understate the refund amount, which was given to the client, along with a Refund Anticipation Loan (RAL) based on the incorrect smaller refund amount. When the true higher refund was received, Denboer, Jr. took control of the difference, over \$86,000, by moving the money to a bank account controlled by his company.

In other charges according to the indictment, Denboer, Jr. applied for and received a business line of credit for his company representing himself as Robert Denboer, Sr., and forged an endorsement on a treasury check worth \$7,500. In 2004, Denboer Jr. also informed a Special Agent of the IRS Criminal Investigation Division that he converted clients' refund checks and provided them with copies of checks and letters that were sent to reimburse these clients for their loss, when in fact, these checks and letters were never sent.

"An accountant should be a client's first resource against fraud," said Special Agent-in-Charge Aouate. "IRS Criminal Investigation will vigorously investigate those individuals who used this trust to financially hurt and take advantage of unsuspecting taxpayers."

An indictment is only a charge and is not evidence of guilt. A defendant is entitled to a fair trial in which it will be the government's burden to prove guilt beyond a reasonable doubt.

The case was investigated by special agents of the IRS Criminal Investigation and FBI. The case is being prosecuted by Assistant U.S. Attorney James A. Brunson.