



AG STRANGE ANNOUNCES CONVICTIONS AND ANOTHER ARREST IN RELATED TAX EVASION AND ETHICS VIOLATION PROSECUTIONS

(MONTGOMERY)-- Attorney General Luther Strange announced today the convictions of two former state employees on tax evasion charges and the arrest of another state employee in an ongoing investigation, on similar tax evasion charges.

The Attorney General's Special Prosecutions Division partnered with the Alabama Department of Revenue in prosecuting these cases. Additional cases are expected to be forthcoming as a result of these investigations.

"I am proud of the continuing accomplishments of the Special Prosecutions Alliance and the partnership between our Special Prosecutions Division and the Department of Revenue," said Attorney General Strange. "Working in a cooperative effort such as this makes our prosecutions stronger and more effective. Together, we are sending a strong message that misrepresenting one's status or income to avoid paying taxes is a serious crime, and we stand steadfast to vigorously investigate and prosecute these cases."

Michelle Irvin Zeigler, 50, of Prattville, was convicted on her plea of guilty before Montgomery County Circuit Judge Truman Hobbs on Monday, May 19, to one count of willful attempt to evade or defeat 2007 state income taxes and to one count of using her position as a public employee to obtain personal gain for herself in violation of Section 36-25-5(a), *Code of Alabama 1975*. Zeigler was sentenced to two years in jail for each count (to run concurrently) which was suspended with two years' supervised probation. She also was ordered to pay restitution to the Alabama Department of Revenue in the amount of \$13,499.23, in addition to court costs.

Judy Smith Horn, 48, of Montgomery, was convicted on her plea of guilty before Montgomery County Circuit Judge Truman Hobbs on Monday, May 19, to one count of willful attempt to evade or defeat 2008 state income taxes. Horn was sentenced to two years in jail, which was suspended with supervised probation for two years. She was ordered to pay court costs and restitution in the amount of \$6,065.13.

In a separate case, Shirley Jean Walters, 54, of Montgomery, was arrested on May 21 by the Montgomery County Sheriff's Office on charges of state income tax evasion and a state ethics violation for using her position for personal gain. She was released on a \$5,000 bond.

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The indictment* charges Walters with four counts of state income tax evasion under Section 40-29-110, *Code of Alabama 1975*, for tax years 2008, 2009, 2010 and 2011. She also is charged with one count of using her position as a public employee to obtain personal gain for herself in violation of Section 36-25-5(a), *Code of Alabama 1975*. Walters allegedly used her position as personnel assistant with the Alabama Department of Corrections to change her Alabama income tax withholding status to “exempt” or “zero withholding” for her state wages in the state payroll and personnel computer system, the Government Human Resources System (GHR).

If convicted, Walters faces a possible sentence of up to five years imprisonment and/or fines up to \$100,000 for each of the four counts of evasion, and penalties of two to 20 years imprisonment and/or fines up to \$30,000.00 for the ethics violation charge.

No further information about the investigation or about Walter’s alleged crimes, other than that stated in the indictment, may be released at this time.

**An indictment is merely an accusation. The defendant is presumed innocent unless and until proven guilty.*