FORMER TAX COURT JUDGE SENTENCED TO PRISON TIME

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For those of you following the case of the Tax Court Judge turned Tax Fraud Defendant, the final chapter of that saga appears to have been written. In April 2016, ex-Tax Court Judge Diane Kroupa and her husband, Robert Fackler, were indicted on a host of federal criminal tax violations. In September of 2016 Mr. Fackler pled guilty. The next month Ms. Kroupa pled guilty.

When I first wrote about the case a year ago April, I predicted that, if convicted, Ms. Kroupa and Mr. Fackler would likely receive jail sentences within the two- to five-year range.

I was right.

This past Thursday, Ms. Kroupa and Mr. Fackler were each sentenced by U.S. District Judge Wilhelmina M. Wright, to prison time. Ms. Kroupa received a sentence of **34 months**; Mr. Fackler's sentence was **24 months**.

In addition, Judge Wright ordered the two defendants to make restitution in the amount of more than $500,000, the vast majority of which is to go to the IRS, with smaller sums due to the states of Minnesota, Maryland and Virginia.

The sentences imposed upon Ms. Kroupa and Mr. Fackler fell within the advisory guideline ranges determined by application of the United States Sentencing Guidelines. The Court sentenced Mr. Fackler at the low end of his advisory range of 24 to 30 months.

Interestingly, the Court did not do the same with respect to Ms. Kroupa; her sentence was at the midpoint of her advisory guideline range of 30 to 37 months. Both sentences were greater than what the defendants had hoped for.

In a pre-sentencing submission to the Court, Ms. Kroupa had asked for a sentence of not greater than 20 months. Mr. Fackler's sentencing memorandum suggested a sentence of home detention and/or supervised release, to allow him to continue to provide care and support to the couple's daughter.

Ms. Kroupa and Mr. Fackler are now divorced.

The choice of a lawyer is an important decision and should not be based solely upon advertisements.