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THE TAX LAWYER

TAXES | 5/07/2013

Lauryn Hill Jail Time---What's A Fair Tax Sentence?

Being sent “up the river” traditionally refers to Sing Sing Prison in Ossining, New York about 30 miles up the Hudson from New York City. Grammy winning Singer Lauryn Hill was sentenced in Newark. She could still appeal her sentence, but my guess is she won't even if she thinks it's unfair. If the singer does go to jail, it will be brief and though no facility was specified, it will likely be in a reduced security facility.

Ms. Hill didn't get probation alone as she had requested, but she drew only 3 months of incarceration. That is quite a good deal compared to the 24 to 36 months she faced. See [The tax education of Lauryn Hill: Prison.](#) Her lawyer Nathan Hochman did a superb job of keeping her sentence down, stressing how she had stepped up, paid all her taxes, and more. In fact, a prior delay in sentencing may have been due to the fact that paying first is clearly better.



NEWARK, NJ - MAY 06: Lauryn Hill arrives at court on May 6, 2013 in Newark, New Jersey. Hill plead guilty to tax evasion charges in June 2012 for failure to pay federal taxes on \$1.8M earned from 2005-2007. She faces a maximum one-year jail sentence for each of the three accounts. The sentencing date was postponed from April 22nd. (Image credit: Getty Images via @daylife)

Whether it's fair could be debated, but most observers would say she was lucky and ably represented. Tax sentencing isn't an exact science. There are sentencing guidelines, but the judge also has discretion. And that can sometimes make similar missteps seem disparately treated. Just compare Stephen Baldwin's sentence to Wesley Snipes'. See [Not Even Probation For Stephen Baldwin's Tax Evasion, Jail For Wesley Snipes](#).

Ms. Hill pleaded guilty to three counts of failing to file tax returns on more than \$1.8 million between 2005 and 2007. Just as with Wesley Snipes, it could have been far worse had she filed *false* returns. She appeared for sentencing before U.S. Magistrate Judge Madeline Cox Arleo and must report to prison July 8 unless her lawyer appeals.

Will he? Hill's lawyer, Nathan Hochman, said "Ms. Hill has not only now fully paid prior to sentencing her taxes which are part of her criminal restitution, but she has additionally fully paid her federal and state personal taxes for the entire period under examination through 2009." See [Singer Lauryn Hill sentenced to prison on tax charges](#).

This is a light sentence given the dollars involved. It's the second favorable sentence drawn by Hochman in recent weeks. He was one of the lawyers for 79 year-old Mary Estelle Curran of Palm Beach, who had foreign account troubles. See [Florida Widow Guilty + \\$21M Penalty For Inherited Swiss + Liechtenstein Accounts](#). Like Ms. Hill, she was facing serious jail time for filing false 2006 and 2007 tax returns.

That case generated national interest with a potential prison term up to six years. U.S. District Judge Kenneth Ryskamp gave Ms. Curran one year probation, then instantly revoked it altogether. The Judge even suggested to Ms. Curran's lawyers that they seek a Presidential pardon. See [Widow Who Owed \\$21.6M to Feds Gets 'Effectively 5 Seconds' of Probation, as Judge Scolds Government](#).

Ms. Hill couldn't expect the kind of deference Ms. Curran received, who had actually tried to come forward to the IRS about her foreign accounts and was rebuffed. But regardless of whether you sympathize with celebrities, they often get bum steers from advisers, as clearly happened with Wesley Snipes. His three-year stint seemed harsh. [Wesley Snipes Freed—Tax Lessons Remain](#).

In some ways, tax returns are the great levelers. Some things, after all, you just can't delegate.

You can reach me at Wood@WoodLLP.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.