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TAXES | 8/30/2013

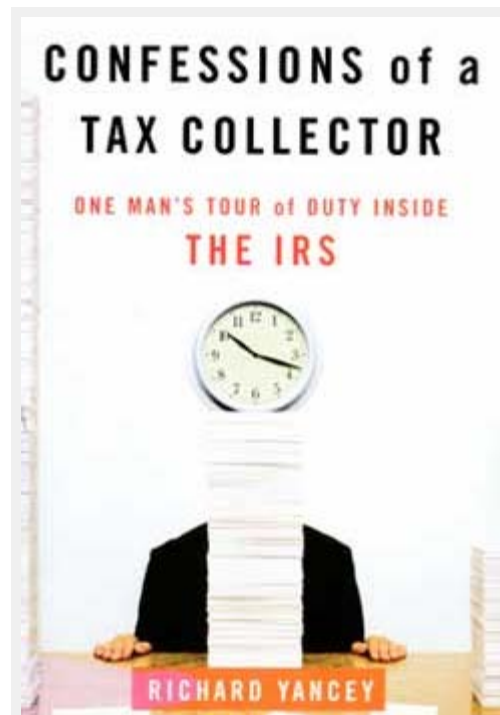
Rogue Tax Collectors? How About One Who Skimmed \$1.3M

Being a tax collector may not be the oldest profession, but it's close. Perhaps it's close to the oldest profession in other ways too. Long before "[Dirty Jobs](#)" premiered on reality TV, we understood that some jobs are ickier than others.

Collecting taxes can be one of them. In the Bible, tax collectors are generally portrayed as greedy. Some of this may just be grumbling, something that's to be expected.

Even before the recent spate of IRS scandals, what if you show up at a party and say you work for the IRS—or some other tax agency? It may be more likely to clear the room than make you instantly popular. And recently it's probably gotten worse, even if you aren't one of the IRS employees still in the limelight. See [Long after spotlight has faded, IRS official Holly Paz faces attacks](#).

Some taxpayers have a kind of shoot the messenger mentality. They may take out their frustration with the tax system in general or with the size of their



(Photo credit: Wikipedia)

own tax bill in particular on a low level employee. Some tax agency employees, particularly those dealing with nitty-gritty collection issues, even resort to using a professional name distinct from their real name so they don't have to be so easily identified in their off hours.

Fortunately, many of the unusual requests are harmless and done through proper channels, including the U.S. Tax Court. In [Caldwell v. Commissioner](#), Mr. Caldwell went to court asking the IRS for a written apology. A note signed by the Commissioner of Internal Revenue would do nicely, he said, saying, "I'm sorry, and I won't audit you again." The IRS refused, and the court backed the IRS. See [Can IRS Apologize For Frequent Audits?](#)

Sometimes it's the tax collectors themselves who go rogue. Whether they did or didn't is still being debated about the targeting of Tea Party groups by the IRS. But there's rogue and then there's **really rogue**, like collecting tax money for yourself. That's what Robert Park is alleged to have done when he was tax collector in Delaware County, Pennsylvania.

He skimmed over \$1 million for himself, claim prosecutors. See [Delco Man Charged With Skimming Tax Funds He Collected](#). Mr. Park was tax collector of Aldan Borough and the William Penn School District for more than 20 years. Hey, taxes add up. Mr. Park's attorney Art Donato says that his client has admitted to skimming some \$1.3 million over 10 years.

And he's facing a prison laundry list of charges. Mr. Park faces 20 criminal counts, including 19 felonies like theft and receiving stolen property. His lawyer anticipates a guilty plea and that his client will be ordered to pay restitution.

It brings to mind the story of the nice older parking attendant who, it later appeared, collected money for 25 years that went into his own pocket. That's a nicer story because it involves the "who's on first" confusion whether the parking attendant worked for the zoo or for the city. Neither, as it turned out.

This enterprising fellow worked for himself. Oh, the City in question, Bristol, England, confirms that this is all a hoax. See [Urban Myth of the Bristol Zoo Parking Attendant](#). But still, it's somehow heartwarming. A story about tax collectors? Not so much.

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.