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Jersey Shore's Mike 'The Situation'
Sorrentino Indicted On More
Tax Evasion Charges

deductions, disguised income payments made to the brothers and to others and underreported net business income.

The brothers also allegedly commingled funds among business and personal bank accounts, and used the money from the business bank accounts to pay for personal items, such as high-end luxury vehicles and clothing.

The superseding indictment further alleges that Michael evaded his 2011 income taxes – failing to file a personal return, filing a false corporate return for Situation Nation and concealing his cash income. The superseding indictment also charges that Michael made multiple cash deposits on the same day in amounts less than \$10,000, into different bank accounts that he controlled. He did that, the feds claim, in an effort to evade bank reporting requirements. Yes, banks are required to file reports with the U.S. Treasury for cash deposits exceeding \$10,000.

These reports include the identity of the person who conducted the transaction and the individual or organization for whom the transaction was completed. That topic has generated recent worries about how much of so-called '[structuring](#)' involves lawful money. The superseding indictment alleges that, after being served with Grand Jury subpoenas seeking books and records of MPS and Situation Nation—but prior to producing the books and records to the Grand Jury—Marc falsified them by altering and reclassifying taxable payments to himself as non-taxable payments and legitimate business deductions.

If convicted, the Sorrentino brothers face a statutory maximum sentence of five years in prison on the conspiracy count, and three years in prison for *each* count of aiding in the preparation of false tax returns. Michael faces a statutory maximum sentence of 10 years in prison for each structuring count, and five years in prison for the tax evasion count. Marc faces a statutory maximum sentence of 20 years in prison for obstruction. They also face a period of supervised release, restitution and monetary penalties.

Michael Sorrentino has so far managed to delay the trial. The case involves voluminous records, and this gives both of the Sorrentino brothers more time. But not all of the delays appear to be about trial preparation. At one point, the Situation prevailed upon the court to delay a court appearance so he could tape 'Marriage Boot Camp' in Los Angeles. The trial was supposed to begin Sept. 9, but it was postponed because he [failed to pay his attorney](#).