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Jersey Shore's Mike 'The Situation' Sorrentino Tax Evasion Trial Delayed

Jersey Shore TV star Mike “The Situation” Sorrentino and his brother Marc were supposed to go on trial for tax evasion and fraud on December 2nd. But the judge has granted Marc’s request to delay the trial until March 2015. The case involves voluminous records, and this gives both of the Sorrentino brothers more time. They are free on \$250,000 bail.

First, the Situation prevailed upon the court to delay a court appearance so he could tape ‘Marriage Boot Camp’ in Los Angeles from Oct. 5 to Oct. 19. Now, there’s a delay of the trial date until March 2015. The brothers were indicted on charges of filing false business and personal tax returns in 2010, 2011 and 2012. The [indictment](#) alleges that \$8.9 million of income escaped taxes.

Mike faces two counts of filing false returns, while his brother Marc faces three. Each also faces a count of conspiracy. See [DOJ Press Release](#). Ironically, the most blatant mistake—filing to file a tax return—is less serious than the other charges. That was one lesson from [Wesley Snipes’](#) famous tax case. Failure to file is a misdemeanor, but filing falsely is a felony. You must file a tax return each year with the IRS if your income is over the requisite level. And you sign tax returns under penalties of perjury.



The charges claim Mike failed to file a tax return in 2011, even though he made over \$1.95 million. The brothers allegedly conspired to fail to pay federal taxes on income generated by two companies they controlled, MPS Entertainment, LLC and Situation Nation, Inc. The feds claim they wrote of costly clothes and cars as business expenses and funneled company money to their personal accounts.

If Mr. Sorrentino and his brother do not have good defenses and are convicted, they may be looking at something more than probation. [Lauryn Hill](#) didn't get probation as she had requested, but she drew only 3 months of incarceration, a good deal compared to the 24 to 36 months she faced. 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. There are sentencing guidelines, but the judge also has discretion. That can sometimes make similar missteps seem disparately treated. For example, there was [not even probation for Stephen Baldwin's tax evasion, but jail for Wesley Snipes](#).

Another interesting sentencing question arose for 79 year-old Mary Estelle Curran of Palm Beach, Florida. 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](#).

Tax cases involve a myriad of factors, and sometimes predicting how the case will be viewed is tough. It is true that our tax system is enormously complex, but some things are simple. And when it comes to sloppy filings or outlandish tax positions, be very wary. Celebrities often get bum steers from advisers, as clearly happened with Wesley Snipes. His three-year stint seemed harsh. In some ways, tax returns are the great levelers. Some things 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.