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Jesse Jackson Guilty, But Isn't Depression A Defense?

Jesse Jackson and his wife pled guilty to campaign finance and tax charges and are set to be sentenced later this year. The charges stem from using approximately \$750,000 in campaign funds for personal expenses and then failing to treat the amounts as personal income with the IRS. Both halves of the once powerful political couple could face jail time too. For details of the case that lead to the dual guilty pleas, see [Full text of the case against Jesse Jackson Jr.](#) and [Statement of offense: The case against Sandi Jackson.](#)



Former Rep. Jesse Jackson Jr., leaves U.S. District Court. (Image credit: Getty Images via @daylife)

A guilty plea ends the matter except for the critical sentencing phase. Yet all of the press earlier this year about Mr. Jackson's struggles with depression and a disabling psychological condition got me wondering. Wasn't that a defense?

If Mr. Jackson had gone to trial, could his mental state have served as a defense to the criminal intent necessary to conviction? Plainly, alcohol or substance abuse issues are commonly brought up in civil tax matters as claimed defenses to IRS penalties. And despite the guilty plea by Jackson, it

appears that Jackson's attorney, Reid Weingarten, expects Jackson's health to at least mitigate his sentence.

Jesse Jackson, Jr. was under [treatment for depression](#) at the Mayo Clinic. There has been speculation about drug or alcohol addiction and even suicide attempts. Jackson's four weeks at the Mayo Clinic included treatment for [bipolar depression](#). That illness, [says Weingarten](#), is "directly related to his present predicament."

Jackson was "completely debilitated by depression," [said his wife](#). Depression can be hard to treat and its medical status can raise big issues when payments must be characterized for tax purposes. Should depression be considered physical, mental, or both? That issue was front and center in a civil Tax Court case, [Blackwood v. Commissioner](#).

Julie Blackwood trained hospital personnel on computer programs for patient medical information. When her own son was admitted to the hospital she accessed his medical records in violation of the law and was fired. The Tax Court ruled her legal settlement was taxable because insomnia, oversleeping, migraines, vomiting, and weight gain from her depression were not physical.

Tax excuses are common in civil tax cases yet many [tax excuses](#) don't work. For example, ['Sick Lawyer' Excuse Not Enough To Escape IRS Penalties](#). For other memorable attempts, see [More Tax Defenses: "I Forgot!"](#) and [Tax Defense: "I Have ADD"](#). In civil tax cases, excuses may impact whether penalties are added. But in criminal cases, the stakes are even bigger. Get some professional advice before making excuses.

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