
May 27, 2015

Press Release - For Immediate Release

Defendant's Name: Jeffrey Potratz
Age: 30
Residence: North Sioux City, SD
Criminal File Number: 14-270
Charges: Count I - VII: Failure To Pay Sales Tax (M1)
Count VIII – XIV: Failure to File Sales Tax Return (M1)
Count XV – XIV: Failure to File Sales Tax Return (F6)
Date of Offense: August 31, 2013 through May 19, 2014
Date of Indictment: July 16, 2014
Arraignment Date: August 4, 2014
Change of Plea Date: March 12, 2015
Convicted of: Ct. XVI: Failure to File Sales Tax Return (F6)
Sentencing Date: March 16, 2015

Case Synopsis:

The SD Department of Revenue identified that Jeffrey Potratz had been filing and paying his taxes regularly until August 31, of 2013, after which, Potratz stopped paying and filing his taxes regularly. Historical documents proved that Potratz had a long history of compliance and a working knowledge of the process to make monthly reports and payments.

Sentencing Synopsis:

On March 16, 2015, the court granted Jeffrey Potratz a suspended imposition of sentence. The sentence on Count 16, Failure to File Sales Tax Return, a class six felony with a 30 day suspended county jail sentence on the term and condition that Potratz complies with the terms of the 90 day unsupervised probation. Financial obligations include \$104.00 in court costs, a find of \$750.00 in fines.

The Court will, after receiving a motion to seal from the defendant's attorney, seal the file as part of the terms and conditions of a suspended imposition of sentence at the conclusion of the probationary terms and / or at the satisfaction of the obligations that were ordered, unless there is a violation. If successful on probation and the court seals the file, the Defendant's criminal offense will be sealed from public view. In South Dakota, a Defendant can only receive one suspended imposition of sentence in his or her lifetime.