



# PRESS RELEASE

Internal Revenue Service - Criminal Investigation  
St. Louis Field Office  
*Special Agent in Charge Sybil Smith*

May 5, 2015

## FOR IMMEDIATE RELEASE

**Contact:** Special Agent John Nunez  
Public Information Officer  
Internal Revenue Service Criminal Investigation  
1616 Capitol Avenue  
Omaha, Nebraska 68102  
402-233-7452  
[john.nunez@ci.irs.gov](mailto:john.nunez@ci.irs.gov)  
CI Release #: STLFO-2015-02

## Springfield Business Owner Sentenced for Filing a False Tax Return

**Springfield, Missouri** – Internal Revenue Service Criminal Investigation announced today that a Springfield, Missouri resident was sentenced last week for filing a false 2008 income tax return with the Internal Revenue Service.

Kristian Michael Caplinger, 37, Springfield, Missouri was sentenced to five years of probation, ten weekends in prison, ordered to pay \$99,286.48 in restitution and pay a \$100 special assessment. Caplinger waived indictment and pled guilty on January 21, 2015 to one count of filing a false 2008 income tax return. Caplinger operated a roofing business under the name “KC Roofing & Remodeling” in Springfield.

According to the plea agreement, on or about April 15, 2009, the defendant prepared and electronically filed his 2008 U.S. Individual Income Tax Return (IRS Form 1040). The tax return contained the statement, “Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.”

However, the defendant’s 2008 return was false. Caplinger failed to report \$158,003 of income on his tax return. Caplinger, as owner and operator of KC Roofing, failed to report roofing receipts from Stephen J. Schroff, doing business as ABC Roofing. In 2008, Stephen Schroff subcontracted Caplinger to install roofing shingles on newly constructed homes, primarily in the Branson, Missouri area. Schroff paid Caplinger a total of \$158,003, which Caplinger admitted he cashed most of the checks from Schroff.

Federal court documents show in a separate case, on Sept. 25, 2014, Stephen Schroff, Springfield, pleaded guilty to filing a materially false tax return. Schroff admitted that he filed false federal income tax returns for the years 2005 through 2009 by failing to report \$1,925,622 of income. Schroff was sentenced on February 27, 2015 to two years in federal prison without parole. The court also ordered Schroff to pay \$600,023 in restitution to the Internal Revenue Service.

Caplinger admitted that he prepared and electronically signed the 2008 tax return knowing the income was significantly underreported, because it did not include the income from Stephen Schroff. Caplinger's actions resulted in an additional tax due and owing of \$52,360 for the 2008 tax year.

Further, on November 6, 2009, Caplinger filed a Petition with the United States Bankruptcy Court. In the Petition, Caplinger listed his 2008 income as \$29,265. However, Caplinger's total income in 2008 was actually about \$187,268. In the Petition listing creditors, Caplinger included unpaid federal income taxes for 2002, 2003, and 2006 totaling \$62,323.16. In the Petition of Current Expenditures, Caplinger included a claimed expense of \$700 per month for self-employment taxes. On March 15, 2010, the Bankruptcy Court granted Caplinger discharge under the bankruptcy code and Caplinger's tax liability from prior years was released. At his guilty plea, Caplinger admitted his bankruptcy petition was materially false, in that he willfully failed to disclose his actual income for 2008, and that he did not pay \$700 per month in self-employment taxes.

According to the plea agreement, Caplinger acknowledged that he owes approximately \$37,666.48 for federal taxes discharged on or about March 15, 2010 from the bankruptcy. Further, the defendant owes \$52,360 to the IRS and \$9,260 in Missouri state income tax for the year 2008. The total tax loss amounts to \$99,286.48.

This case was investigated by IRS Criminal Investigation. Assistant United States Attorney Stephen Mohlhenrich handled the case for the United States Attorney's Office, Western District of Missouri.

###