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pay over employment taxes to the IRS.

Isaac M. O'Bannon • Sep. 12, 2023



A Kansas woman pleaded guilty on Sept 1, 2023, to willfully failing to account for and pay over employment taxes to the IRS.

According to court documents and statements made in court, Sheryl Clanton of Bucyrus, Kansas, owned and operated McCorkendale Construction Inc., a business specializing in the construction and maintenance of underground infrastructure. Clanton was President of McCorkendale from 2006 through 2011 and was

responsible for filing quarterly employment tax returns and collecting and paying

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as required by law.

Clanton also operated a third underground construction business, NJ Trenching LLC, organized in late 2011. Between 2012 and 2015, Clanton did not report or pay nearly \$100,000 of employment taxes owed to the IRS on behalf of NJ Trenching.

In total, Clanton caused a tax loss to the IRS exceeding \$2.2 million.

Clanton is scheduled to be sentenced on Dec. 14, and faces a maximum penalty of five years in prison. She also faces a period of supervised release, restitution and monetary penalties. A federal district court judge will determine any sentence after considering the U.S. Sentencing Guidelines and other statutory factors.

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