

NO:

**In the
Supreme Court of the United States**

RONALD DIPIETRO,

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

**On Petition for Writ of Certiorari to the
United States Court of Appeals
for the Sixth Circuit**

PETITION FOR WRIT OF CERTIORARI

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QUESTIONS PRESENTED FOR REVIEW

Whether an affirmative act of evasion, as opposed to omission of information, is required to establish felony tax evasion under 26 U.S.C. § 7201?

PARTIES TO THE PROCEEDINGS

There are no parties to the proceeding other than those named in the caption of the case.

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PETITION FOR WRIT OF CERTIORARI

Ronald DiPietro respectfully petitions this Court for a writ of certiorari to review the judgment of the United States Court of Appeals for the Sixth Circuit.

OPINIONS BELOW

The decision of the United States Court of Appeals for the Sixth Circuit is reported at 159 F.4th 972. It is also reprinted in the appendix at APP 1. The district court's order is reprinted at APP 31.

STATEMENT OF JURISDICTION

Jurisdiction of this Court is invoked under 28 U.S.C. § 1254(1). The decision of the court of appeals affirming the judgment against DiPietro was issued November 17, 2025. This petition is timely filed pursuant to Supreme Court Rule 13.1.

STATUTORY PROVISION INVOLVED

26 U.S.C. § 7201 states as follows:

Any person who willfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 (\$500,000 in the case of a corporation), or imprisoned not more than 5 years, or both, together with the costs of prosecution.

26 U.S.C. § 6531(2) states as follows:

No person shall be prosecuted, tried, or punished for any of the various offenses arising under the internal revenue laws unless the indictment is found or the information instituted within 3 years next after the commission of the offense, except that the period of limitation shall be 6 years . . . for the offense of willfully attempting in any manner to evade or defeat any tax or the payment thereof

STATEMENT OF THE CASE

This case presents an important question about the temporal scope of criminal liability under the federal tax evasion statute. Ronald DiPietro, an accountant, was convicted of felony tax evasion under 26 U.S.C. § 7201 based on allegations that he aided another person—Christos Karasarides—in evading payment of taxes. The conviction rests on acts that the government alleges were committed after DiPietro had ceased serving as Karasarides’s authorized representative before the IRS.

1. Ronald DiPietro was a certified public accountant who ran a large tax preparation business and, as a side business, leased skilled gaming machines. Karasarides, the owner of a gaming parlor named Skilled Shamrock, used those machines as illegal cash-payout slot machines, resulting in his implication in a conspiracy to operate illegal gambling businesses. In addition, although there is no allegation DiPietro himself ever failed to pay his personal taxes, his tax work for codefendants led to tax-related charges, including a single charge of evasion of payment in violation of § 7201 based on his work for Karasarides.

2. DiPietro moved to dismiss the charge of tax evasion on the basis that it was brought after expiration of the six-year statute of limitations under § 7201 and § 6531(2). The evasion charge alleged that DiPietro assisted Karasarides by concealing ownership of Skilled Shamrock and by filing false statements underrepresenting Karasarides’s income in proceedings with the IRS. DiPietro

argued that he only represented Karasarides as an IRS power of attorney until November 17, 2015, more than six years before prosecutors filed the evasion charge in June 2022.

3. In denying the motion to dismiss, the district court concluded that the indictment sufficiently alleged that DiPietro took “affirmative acts” after November 2015, continuing until April 2017, because he prepared Karasarides’s tax return for 2016, filed in 2017, and that return allegedly failed to report Karasarides’s income from Skilled Shamrock. APP34. The court further observed that the indictment alleged that, through 2018—within the limitations period—DiPietro knew about Karasarides’s earnings from Skilled Shamrock and failed to report to the IRS as co-owner of that company the income paid to Karasarides, arranged cash payments to Karasarides to conceal income, and destroyed records of cash transactions. *Id.*

4. On appeal, DiPietro argued that his failure to report Karasarides to authorities and preparation of tax returns based on information Karasarides provided was not enough to amount to “affirmative acts” of tax evasion. The Sixth Circuit disagreed. APP13–14. It concluded that allegations of filing a false return with misinformation sufficed to establish evasion. APP13. It also rejected DiPietro’s “novel” argument that his lack of fiduciary relationship with Karasarides changed the analysis, concluding that the statute’s reference to “any manner” of evasion allows for felony tax evasion to be “based on an ‘undefined and unlimited’ set of acts.” APP14 (quoting *United States v. Hook*, 781 F.2d 1166, 1169 (6th Cir. 1986)).

REASONS FOR GRANTING THE WRIT

I. The Sixth Circuit’s decision adopts a reading of § 7201 that conflicts with the approaches of other circuits.

This Court has long held that tax evasion under § 7201 requires proof of an affirmative act of evasion—a “willful attempt in any manner to evade”—in addition to a tax deficiency. *Spies v. United States*, 317 U.S. 492, 499 (1943). The statute of limitations for tax evasion, codified at 26 U.S.C. § 6531(2), provides a six-year window measured from “the commission of the offense,” which ends when the defendant commits the last “affirmative act” of evasion. *United States v. Butler*, 297 F.3d 505, 511 (6th Cir. 2002). This framework serves two critical functions: it defines when the crime is complete, and it establishes the temporal boundary beyond which prosecution is time-barred.

The Sixth Circuit’s decision in this case upends this framework. The court held that “any manner of evasion” means the government could rely on omissions from a tax filing to hold the tax preparer (even if not acting as fiduciary of the filer) responsible for felony tax evasion. APP14. This interpretation conflicts with other circuit precedent. The Fifth Circuit explains: “The mere failure to pay a tax voluntarily when due, even if willful, does not establish a criminal attempt to evade.” *United States v. Nolen*, 472 F.3d 362, 379 (5th Cir. 2006). Willful omission of tax information is a misdemeanor; it is only willful commission of evasion that rises to the level of a felony. *Id.*; accord *United States v. DeTar*, 832 F.2d 1110, 1114 (9th Cir.

1987). “Thus the willfulness involved in failing to pay the tax when due, resources being available, is not enough.” *DeTar*, 832 F.2d at 1114. “For a felony conviction, there must be proof of willfulness in the sense of a specific intent to evade or defeat the tax or its payment.” *Id.* (quotation omitted). “The failure to file a tax return is insufficient to establish the affirmative act necessary for a § 7201 conviction.” *United States v. Payne*, 978 F.2d 1177, 1178 (10th Cir. 1992).

The Sixth Circuit’s reliance on *Sansone v. United States*, 380 U.S. 343 (1965), does not support its decision. In *Sansone*, this Court held that the filing of a false tax return constitutes a sufficient affirmative act to elevate failure to pay from a misdemeanor to a felony. *Id.* at 351–52. But here, DiPietro is accused of not sharing the *source* of Karasarides’s income, not the affirmative submission of a false tax return. DiPietro explained that if Karasarides received self-employment income from the gambling business that was not reported to DiPietro in any manner (i.e., cash), that income would be reported to the IRS on either a Schedule C or on Line 21 – Other Income of the Form 1040, neither of which would provide the IRS any information related to the source of the income or that Karasarides may have had assets for the IRS to collect upon. Thus, even if the government *had* proven the allegation of DiPietro’s limited assistance to Karasarides after June 2016 (and it did not), his actions did not rise to the level required to show an affirmative act of tax evasion under *Sansone*.

Further, DiPietro had no authority, after the power of attorney was terminated on November 17, 2015, to have any communications with the IRS, or otherwise act, on behalf of Karasarides. Other affirmative acts cited by the district court were taken by Karasarides, not DiPietro. DiPietro's assistance to Karasarides as a tax preparer does not prove that he *affirmatively* sought to mislead or conceal information from the IRS. The government argued that DiPietro's argument misunderstands the tax evasion theory because DiPietro took the "affirmative" act of preparing and submitting false returns with understated income for Karasarides. But this theory amounted to "willful omission" of information, not an affirmative commission of evasion that would rise to the level of felony criminal liability.

Ultimately, DiPietro's actions after the expiration of the limitations period were at most misdemeanor acts of willful *omission*, not willful *commission* of tax evasion. *See Nolen*, 472 F.3d at 379. This Court should grant this petition in order to review and clarify the scope of what type affirmative act of evasion is sufficient to trigger felony criminal liability under § 7201.

II. This issue is important to address, and this case presents an ideal vehicle to address it.

The question presented is cleanly raised by this case. DiPietro moved pretrial to dismiss on this basis. Both the district court and the Sixth Circuit directly addressed the merits of his arguments. The issue has been fully briefed and argued, and this Court's review would provide clear guidance to lower courts nationwide.

The Sixth Circuit’s decision also conflicts with this Court’s repeated admonition that criminal statutes must be construed narrowly, with attention to fair warning. In criminal law, “limitations statutes are ‘to be liberally interpreted in favor of repose.’” *Toussie v. United States*, 397 U.S. 112, 115 (1970) (quoting *United States v. Scharton*, 285 U.S. 518, 522 (1932)). This rule ensures that “individuals have a right to be free of the threat of criminal charges after a certain period of time.” *Marinello v. United States*, 584 U.S. 1, 11 (2018). They also reflect “a legislative judgment that, after a certain time, no quantum of evidence is sufficient to convict.” *Stogner v. California*, 539 U.S. 607, 615 (2003).

In *Marinello*, this Court cautioned against interpretations of tax statutes that would create a tax enforcement regime of uncertain scope and application and warned that “fair warning” requires that citizens be able to understand what conduct is prohibited. 584 U.S. at 9–12. The decision below creates precisely such uncertainty: accountants and other tax professionals may face criminal liability based on omitting information not provided from clients, even after their professional relationship ends.

The uncertainty created by the decision below will force accountants and other tax professionals to take extraordinary measures to protect themselves from potential liability. They may refuse to represent clients with past tax problems, decline engagements involving complex tax situations, or require clients to sign broad releases of liability. These defensive measures will reduce access to tax advice

precisely when it is most needed—when taxpayers are trying to resolve past compliance issues and return to good standing.

The decision also undermines important policies embodied in the Internal Revenue Code. Congress has provided mechanisms for taxpayers to resolve past tax liabilities through installment agreements, offers in compromise, and other voluntary compliance programs. These programs depend on cooperation between taxpayers, their advisors, and the IRS. But if tax professionals face open-ended criminal liability based on their clients' subsequent conduct, many will be reluctant to assist clients in these programs, thereby frustrating Congress's intent to encourage voluntary compliance.

This Court should grant this petition, review the scope of the requisite affirmative acts to trigger felony criminal liability under § 7201, and ultimately vacate the Sixth Circuit's decision.

CONCLUSION

For the foregoing reasons, Petitioner Ronald DiPietro prays that a writ of certiorari issue to review the judgment of the United States Court of Appeals for the Sixth Circuit.

Respectfully submitted,
FEDERAL PUBLIC DEFENDER

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Detroit, Michigan
February 10, 2026