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HEADLINE: Richardson physician gets 37 months for tax evasion

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BODY:

Questioning the authority of U.S. tax law to the end, a Richardson anesthesiologist was sentenced to the maximum 37 months in prison Monday for failing to report more than \$ 1.4 million in income.

U.S. District Judge Joe Kendall also ordered Dr. Pedro Ivan Rivera, 42, to pay \$ 414,819 in restitution to the Internal Revenue Service.

As he did at his trial in August, Dr. Rivera declared Monday that the IRS had failed to show him any federal law requiring him to pay income taxes.

He also called IRS agents "armed robbers" who secured his conviction by fraudulent means.

"If it ain't in the books, it ain't the law," he told the judge. "Show me the law."

Judge Kendall replied that all U.S. citizens are subject to federal income taxes and faulted Dr. Rivera for either greed or criminal rebellion.

"You're not the least bit repentant," the judge said. "It's no one's fault but yours. What you have done to your wife and your two children is by far your greatest crime."

Judge Kendall said Dr. Rivera earned \$ 200,000 to \$ 400,000 in each of six years for which he failed to file a tax return. That placed him among the top 5 percent of U.S. wage earners, the judge said.

"The amount of taxable income over those years was zero," Dr. Rivera argued. "If the money wasn't taxable, it's none of your business."

Judge Kendall reminded Dr. Rivera that his repeated use of offshore accounts to conceal his cash appeared to be the work of a tax evader.

Dr. Rivera argued repeatedly that his Christian faith prohibits him from paying taxes that are not specifically required by law and that IRS agents have failed to show him a law that required him to pay income taxes.

"I've had these armed thugs go through my house. This is crazy," he told the judge. "I want to go home. How can you sit there . . . and have me sitting in jail?"

"I have dealt with America's would-be Caesar, the IRS. If I owe Caesar anything . . . then let him prove it. Otherwise, Caesar needs to leave me alone."

Dr. Rivera added that he accepts neither his U.S. citizenship nor the court's authority over him and that he considers himself to have been "kidnapped" by the federal government.

Federal sentencing guidelines called for a prison term of 30 to 37 months. Judge Kendall imposed the maximum after hearing from Assistant U.S. Attorney Thomas Hamilton.