

## Corporation and two owners of Fairview Heights restaurant plead guilty to tax charges

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**FAIRVIEW HEIGHTS - Lotawata Creek Southern Grill**, a restaurant located in Fairview Heights, Illinois, and its two owners, **Rodney Archer**, 50, and **Kenneth Archer**, 52, pled guilty in federal district court today to a conspiracy to obstruct the

Internal Revenue Service in the assessment and collection of federal income taxes, James L. Porter, Acting United States Attorney for the Southern District of Illinois, announced.

Rodney Archer and Kenneth Archer each face a total maximum sentence of five years in federal prison, a \$250,000 fine and up to three years supervised release, plus mandatory restitution. The corporation faces a maximum sentence of a fine of \$500,000, restitution and five years of probation. Sentencing is scheduled for July 15, 2016.

As part of their pleas of guilty, Rodney Archer, Kenneth Archer, and Lotawata Creek, Inc., d/b/a Lotawata Creek Southern Grill, admitted that from beginning in 2010, through in or about July, 2015, they altered and manipulated the information in the restaurant's point of sale system to lower the reported cash sales and then did remove the corresponding amount of cash from the business prior to being deposited and reported as gross receipts. This had the effect of lowering the total gross receipts reported on the tax returns and thereby lowered the total taxable income reported to the Internal Revenue Service. Lotawata Creek, Inc. was incorporated in Missouri and is registered as a foreign corporation in Illinois beginning on February 1, 1996. Lotawata Creek, Inc. operates a popular restaurant located on Salem Place, Fairview Heights, Illinois and is owned by the two brothers - Kenneth Archer is the President and Rodney Archer is the Vice President.

The successful prosecution is the result of an investigation conducted by the Internal Revenue Service/Criminal Investigations. The prosecution of the case is being handled by Assistant U.S. Attorney Norman R. Smith