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News Release

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West Valley man headed to prison after years of state income tax evasion

A West Valley man who declares himself a sovereign nation and refuses to pay state income taxes was sentenced to the Utah State Prison Monday.

Judge Paul B. Parker sentenced Dennis Kay Iverson, 62, for seven one-to-15 terms and six zero-to-five terms on 13 felony tax evasion counts. The terms will run concurrently

Iverson, who represented himself at his March trial and the sentencing, owes \$25,062 in back state income taxes, penalties and interest.

A jury convicted him on 13 felony tax evasion-related charges in March for evading state income taxes, failing to file tax returns, and a pattern of unlawful activity.

Judge Paul B. Parker issued a \$50,000 bench warrant for Iverson's arrest after he failed to appear for sentencing on April 29. He was arrested 10 days later.

Assistant Attorney General Jessica Smith told the court the Tax Commission attempted to work with Iverson for over two decades and he refused to comply. She said Iverson argued repeatedly that tax laws were not applicable to him.

In an attempt to conduct a pre-sentencing report, he told Utah Adult Parole and Probation officials that he will not pay restitution, Smith said.

At the sentencing, Iverson told Judge Parker, "This is an emergency war powers court and I order you to release me. I will accept no form of punishment."

Iverson has 30 days to appeal his conviction and sentence.

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