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United States Attorney's Office
District of Oregon

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Contact: Public Affairs Officer
Phone: (503) 727-1000
USAOR.PublicAffairs@usdoj.gov

Prolific Tax Cheat Pleads Guilty in Federal Court

PORTLAND, Ore.—An Oregon man pleaded guilty today to six felony charges after failing to pay more than \$1.7 million in personal income taxes in a complex tax evasion scheme dating back to 2001.

Robert Andrew Lund, of Lebanon, Oregon, pleaded guilty to tax evasion, failure to file personal income tax returns, and stealing food stamp and Medicaid benefits.

According to court documents, in the mid 1980s, after working for several years as a computer engineer and programmer for the Hewlett Packard company, Lund moved to Oregon and started a private computer consulting company called Lund Performance Solutions (LPS). LPS's clients included large businesses, school districts, and health care companies located throughout the U.S. In 1993, Lund paid \$30,000 to an offshore trust promoter to establish layers of trusts to hide his LPS profits from the IRS. From 1994 to 1996, despite LPS being highly profitable, Lund reported almost no income on his personal income tax returns. Soon after, the IRS audited Lund and determined he owed more than \$2.7 million in taxes plus penalties.

Lund used his untaxed profits to buy 90 acres of land outside Eugene, Oregon on which he built a 7,000 square foot house that was later appraised at \$950,000. Lund, a small aircraft pilot, also built a private landing strip on the property. Lund also purchased the former city hall and post office building in Albany, Oregon, a trailer park with multiple rental units, and two rental houses. Lund ran LPS and several smaller businesses, including a health food store, a bookstore, and a scuba diving equipment and lessons company, from the building in Albany.

Lund challenged his tax assessments in U.S. Tax Court and the Ninth Circuit Court of Appeals. Both affirmed he owed the IRS unpaid taxes. In response, Lund stopped filing tax returns altogether and began creating many limited liability companies (LLC) and trusts to conceal his income and assets. During this time, Lund sought the assistance of a known tax protestor attorney from Georgia named Kyle Weeks. Weeks later surrendered his law license and [was convicted](#) for filing false tax returns.

Over the next decade, the IRS sent Lund dozens of letters, bills, and summonses for financial records. Lund replied with his own letters claiming he was not a U.S. citizen and therefore not subject to taxation or the IRS's authority. During this same time, Lund continued to go to extraordinary lengths to hide his assets and income from the IRS while also stealing from government assistance programs and taking advantage of personal contacts. He repeatedly transferred title to his properties to various straw entities and people; hid rental income by

signing leases with the names of at least 16 different LLCs, partnerships, and trusts; applied for and received food stamps and Medicaid benefits; and convinced an employee to open a bank account on behalf of one of Lund's trusts. On his food stamp and Medicaid applications, Lund boldly claimed to be a part-time handyman earning just \$810 a month. In total, Lund stole approximately \$70,000 in public benefits, most of which were paid by the federal government.

On June 12, 2019, a grand jury returned an indictment charging Lund with tax evasion, failure to file personal income tax returns, obstructing or impeding the IRS, and theft of government funds. Lund is also charged in a separate federal case with making a false statement in connection with a personal bankruptcy case. All of Lund's remaining charges will be dismissed as part of his plea agreement.

Lund faces a maximum sentence of 27 years in prison, \$950,000 in fines, and three years' supervised release. He will be sentenced on October 14, 2021 before U.S. District Court Judge Michael H. Simon.

As part of his plea agreement, Lund will pay more than \$1.7 million in restitution to the IRS and \$70,000 to the Oregon Health Authority.

Acting U.S. Attorney Scott Erik Asphaug of the District of Oregon made the announcement.

This case was investigated by IRS Criminal Investigation and prosecuted by Seth D. Uram and Meredith D.M. Bateman, Assistant U.S. Attorneys for the District of Oregon.

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