

STATE OF MAINE

v.

DELBERT WELLER

Submitted on Briefs October 23, 2001  
Decided November 13, 2001

Panel: CLIFFORD, RUDMAN, DANA, SAUFLEY, and CALKINS, JJ.

MEMORANDUM OF DECISION

Delbert Weller appeals from judgments entered after a jury trial in Superior Court (Washington County, *Mead, C.J.*). Weller was convicted on two counts of Making and Subscribing a False Statement in an Income Tax Return, 36 M.R.S.A. § 5333 (1990), two counts of Evasion of Income Tax, 36 M.R.S.A. § 184-A (1990 & Supp. 2000), and one count of Failure to Make and File a Maine Income Tax Return, 36 M.R.S.A. § 5332 (1990). Contrary to Weller's assertions, the Superior Court acted within its discretion in allowing witnesses presented by the State to testify as experts on tax law and procedure, *see State v. Preston*, 581 A.2d 404, 407 (Me. 1990); M. R. Evid. 702; there was sufficient evidence that Weller knew he had taxable income and consequently had an obligation to file a return and pay income tax, *see State v. Weller*, 576 A.2d 742, 743 (Me. 1990); and the court properly rejected Weller's motion to dismiss.

The entry is:

Judgments affirmed.

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