

**UNITED STATES OF AMERICA, Plaintiff-Appellee, v. WILLIAM J. BENSON,
Defendant-Appellant.**

No. 94-2214

UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT

*67 F.3d 641; 1995 U.S. App. LEXIS 27995; 95-2 U.S. Tax Cas. (CCH) P50,540; 76
A.F.T.R.2d (RIA) 6791*

**May 19, 1995, Argued
October 6, 1995, Decided**

SUBSEQUENT HISTORY:

[**1]

As Modified on Denial of Rehearing January 18, 1996, Reported at: *1996 U.S. App. LEXIS 701*.

PRIOR HISTORY:

Appeal from the United States District Court for the Northern District of Illinois, Eastern Division. No. 87 CR 278. John F. Grady, Judge.

COUNSEL:

For UNITED STATES OF AMERICA, Plaintiff - Appellee: Barry Rand Elden, AUSA, Joan Safford, OFFICE OF THE UNITED STATES ATTORNEY, Criminal Appellate Division, Chicago, IL.

For WILLIAM J. BENSON, Defendant - Appellant: Lowell H. Becraft, Jr., Huntsville, AL.

JUDGES:

Before CUDAHY, RIPPLE and KANNE, Circuit Judges.

**OPINIONBY:
CUDAHY**

OPINION:

[*642] CUDAHY, *Circuit Judge*. William J. Benson was charged with two counts of the willful failure to file tax returns for 1980 and 1981, and a third charge of tax evasion for 1981. We reversed his original conviction on these charges in *United States v. Benson*, *941 F.2d 598 (7th Cir. 1991)*. A jury again convicted

Benson after a second trial on the same counts. Benson again appeals. He challenges both the sufficiency of the evidence supporting his conviction and a number of the jury instructions chosen by the district court. We believe that the evidence was sufficient to support the jury's determination and that the jury instructions were not problematic. We therefore affirm.

I.

The following chronology documents William Benson's work activities over the last twenty-something years--a history integral to understanding both Benson's alleged tax evasion and his defense to the charge. Additional facts are contained in our previous opinion in Benson's case, *Benson*, *941 F.2d 598 (7th Cir. [**2] 1991)*.

Originally employed by Bethlehem Steel Corporation, Benson developed a seizure disorder from a bout of encephalitis during the late 1960's. He soon began receiving disability [*643] benefits from the Social Security Administration. He continued to accept these benefits until March 1983.

Beginning in the early 1970's, however, Benson returned to work. He apparently first began working as a bartender at a bowling alley and cocktail lounge. Next, he started assisting the Illinois Department of Revenue (IDOR) with its investigative work. In 1971, he joined forces with IDOR as an informant. He then eventually began to perform most, or all, of the tasks that IDOR's regular investigators performed. In 1974, he entered into a formal employment contract with IDOR. The employment relationship lasted until 1976, when IDOR fired him.