

## 2010 Elections

# Tax liens dog judicial candidate

IRS has assessed nearly \$1M in liens against Clark's law office

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By CHARLIE SMITH

News Editor |

The law office of a candidate for Leflore County judge has almost \$1 million in federal tax liens a

But Fred Clark, a Greenwood attorney who is running against incumbent Kevin Adams, said the l  
owed the IRS and that settlement negotiations are ongoing.

“Clark Law Office is a corporation and is not running for elective office. Clark Law Office, like r  
does not always agree with assessments made by the government,” Clark said. “We’re going thro  
assessments. If at the end of that process we owe any taxes, then they will be paid.”

Eight liens against Clark Law Offices span from 2003 to 2008 and range in amount from about \$1  
public records on file at the Leflore County Courthouse. Combined they equal \$952,204.

The total does not reflect any payments made toward paying off the debt or possible interest or pe  
liens were entered. Only after the entire debt is satisfied or the lien is dismissed on appeal does th

Clark said it's possible double-counting is occurring in calculating the \$952,000 total because sor  
However, nothing on the docket indicates a refile for Clark Law Offices while it does for other

The corporation is a separate legal entity from Clark, although he is the only attorney currently pr

The IRS has a long history of filing and ultimately resolving tax liens against Clark. Since 1984, Clark and his wife, Margaret, have been settled.

The tax issues also extend down to the state and local levels.

Clark Law Offices has about \$41,000 in outstanding state tax liens.

Clark personally owes about \$2,500 in 2009 local property taxes, and his firm also owes about \$2 years 2003 and 2009, according to courthouse records.

Clark was part of a team of lawyers that successfully sued the tobacco industry on behalf of the state. The industry paid a billion in legal fees to be paid over time. According to a recent book, "Kings of Tort," Clark's cut

His financial fortunes, however, soured within a decade. Clark filed for bankruptcy in 2005.

Now he is challenging Adams in the Nov. 2 general election for the \$96,645-per-year county court to fill the office of Solomon Osborne, who was suspended and later resigned.

Adams said he had no comment on Clark's tax issues.

As of Thursday, Adams also had a state tax lien against him from 2006 for \$2,200.

However, Adams contacted the state Tax Commission Thursday after being asked about the lien, indicating the lien had been dismissed in 2007 but was mistakenly left on the books.

The lien came as a result of a late payment on sales tax from a now-closed toy store that Adams' firm

Fred Toney, executive director of the Mississippi Commission on Judicial Performance, said he would address tax liens and said it would probably be considered the same as any other debt.

"I don't think that that would necessarily render a judge unfit," Toney said.

He said there is a canon regarding extra-judicial activities that states a judge should take care of himself the way as to not demean his office, but Toney said he did not believe a federal tax lien would violate

"The feds are sometimes quick to put a lien out there and decide if you owe the taxes later," Toney

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