

Ex-CEO, Facing Largest Tax Fraud Case Against an Individual, Dies

Media Mentions

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Bracewell's **Jeff Vaden** discussed with *The Texas Lawbook* what option is available to the government following the death of former software company CEO Robert T. Brockman, who was the subject of the largest-ever tax fraud case the United States has ever pursued against an individual.

Vaden said Brockman's death means the government will have to pursue any claims trying to recoup the money it believes it is owed through U.S. tax courts.

"For the criminal case, not to be cavalier about it, but it's over," he said. "Mr. Brockman was indicted alone, and I know Robert Smith had a separate cooperation, deferred prosecution agreement, and that's been resolved."

Smith, a former business associate of Brockman's, had agreed to be a key witness for the government's criminal case against Brockman in a deal with the government where he avoided prosecution and paid \$139 million in taxes and penalties. Forbes has reported Smith's net worth is \$8 billion.

Vaden said the Department of Justice will be able to use the documents and information collected in the criminal case — that had been set for trial in February — in any possible civil suits trying to recoup the funds the IRS alleges Brockman owes.

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