



THE UNITED STATES DEPARTMENT of JUSTICE

United States Attorney's Office
District of Oregon

FOR IMMEDIATE RELEASE
February 18, 2026
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Oregon Business Owner Sent to Prison for Employment Tax Crimes

PORTLAND, Ore.— The owner of a tree removal business was sentenced to prison today for willfully failing to pay over employment taxes to the IRS on behalf of the company she owned and operated.

Joyce Leard, 47, was sentenced to 15 months in federal prison and three years' supervised release. Leard was also ordered to pay \$2,880,346.25 in restitution and \$100 special assessment.

According to court documents and statements made in court, from approximately 2017 through 2024, Leard owned and operated Mr. Tree Inc., a Happy Valley, Oregon, company that provided tree removal and landscaping services to customers. The company advertised itself as being in business for thirty years and employed approximately 50 to 75 employees each year.

Leard was responsible for withholding Social Security, Medicare, and federal income taxes from the wages of her employees and paying those funds over to the IRS each quarter, as well as filing quarterly employment tax returns with the IRS.

From the fourth quarter of 2018 through the fourth quarter of 2020, Leard withheld taxes from her employees' wages but did not pay over those taxes to the IRS or file quarterly employment tax returns. Instead, she used funds in Mr. Tree's business bank account to pay other expenses and creditors and purchased approximately \$3.5 million of real estate. During this period, the company also did not file a corporate tax return, and, from 2018 through 2020, Leard did not file a personal income tax return, as required by law.

Leard's conduct caused a total tax loss of over \$3.5 million.

On January 14, 2025, a federal grand jury in Portland returned a 12-count indictment charging Leard with willful failure to account for and pay over tax and willful failure to file return.

On June 16, 2025, Leard pleaded guilty to one count of willful failure to account for and pay over tax.

IRS Criminal Investigation investigated the case. Trial Attorneys J. Parker Gochenour and Megan E. Wessel of the Criminal Division's Tax Section prosecuted the case with substantial support from the U.S. Attorney's Office for the District of Oregon.

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