

STATE OF MAINE

v.

STEPHEN SMITH

Submitted on Briefs January 22, 2004
Decided February 20, 2004

Panel: CLIFFORD, RUDMAN, DANA, ALEXANDER, CALKINS, and
LEVY, JJ.

MEMORANDUM OF DECISION

Stephen Smith appeals from a judgment of the Superior Court (Hancock County, *Brodrick, A.R.J.*) ordering him to pay restitution for unpaid taxes on income he allegedly earned as owner of a fishing vessel during the years 1996, 1997, and 1998. Contrary to his assertions, the record supports the court's finding, by a preponderance of the evidence, that Smith received the income in question, *see State v. Berube*, 1997 ME 165, ¶ 19, 698 A.2d 509, 516, and the court did not err in imposing restitution, *see* 17-A M.R.S.A. § 1325(1) (Supp. 2003).

The entry is:

Judgment affirmed.

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