

# Alabama Department of Revenue

News Release

Aug. 3, 2001

## Dentist Convicted on Tax Charges

Montgomery, Aug. 3, 2001—A former Montgomery County dentist pleaded guilty July 30, 2001, in Montgomery County District Court for failure to file 1994, 1995, and 1996 Alabama income tax returns, according to State Revenue Commissioner Cynthia Underwood.

Dr. Marvin L. West, currently a resident of Fayetteville, Ga., was ordered by Montgomery County District Judge Lucie McLemore to pay all outstanding state income taxes, penalties, and interest due the State of Alabama within 180 days, after sentencing. Taxes totaled approximately \$12,000, plus penalties and interest.

Dr. West's conviction carried concurrent one-year jail terms, suspended, with one year of probation, conditional upon timely payment of all outstanding income taxes due. Judge McLemore also ordered West to complete 200 hours of community service.

In 1998, the Alabama Department of Revenue began an investigation of Dr. West, a former employee of Correctional Medical Services, Inc., because he had not filed state income tax returns for multiple years. Criminal charges resulted from Dr. West's willful failure to file and pay subsequent years' taxes, after repeated notices by the department.

State Revenue Commissioner Cynthia Underwood commended Revenue Special Agent Madeline Lewis and Examiner John Davis for their work involving the tax investigation and subsequent conviction.

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