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Oxford Area Store Owner Pleads Guilty to Tax Crime

ANNISTON, Sept. 23, 2021 – A multi-convenience store owner pleaded guilty on Sept. 22 to a felony for attempting to evade or defeat the sales tax owed to the State of Alabama. Mihirkumar Patel, 33, was indicted by a Calhoun County grand jury in December 2019 on several charges arising out of his operation of convenience stores. Patel had previously been arrested in Texas on these charges in 2019 and brought to the Calhoun County Jail by the Calhoun County Sheriff’s Department in 2020 before being released on bond.

Patel had owned and operated several convenience stores throughout the Oxford area, including Oxford Liquor King, Talladega Stop N Shop and Heflin Stop N Shop, since incorporating in Alabama in 2011. As the store owner, he failed to properly report and pay over to the state sales taxes he collected from customers. He also willfully failed to file returns in multiple years for the corporation under which he operated the convenience stores and his individual returns for the same years.

Under the terms of the plea agreement, the court ordered Patel to pay the State of Alabama \$50,370.54 in restitution for the sales tax evaded, fraud penalties and interest. Patel received a sentence of 60 months that was suspended based on payment of the tax, penalties, and interest, and 36 months of unsupervised probation.

State sales tax revenue is earmarked for the Education Trust Fund (ETF) and is one of the fund’s major funding components.

“This negatively impacts the state, cities, and counties. I can assure you, there will be more prosecutions in the coming months,” said Curtis E. Stewart, Deputy Commissioner of the Alabama Department of Revenue.

“If you are a convenience store owner who is not filing and paying income tax returns, who is evading sales tax, or who is smuggling untaxed tobacco products into Alabama, you will be caught and prosecuted,” said Revenue Commissioner Vernon Barnett.

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