



State of Utah

GARY R. HERBERT  
*Governor*

SPENCER J. COX  
*Lieutenant Governor*

## Utah State Tax Commission

JOHN L. VALENTINE  
*Commission Chair*

MICHAEL J. CRAGUN  
*Commissioner*

REBECCA L. ROCKWELL  
*Commissioner*

LAWRENCE C. WALTERS  
*Commissioner*

SCOTT W. SMITH  
*Executive Director*

# News Release

**FOR IMMEDIATE RELEASE**

**December 2, 2020**

## Draper Man Pleads Guilty to Tax Evasion Charges

*Salt Lake City, Utah* -- David Smith, age 51, of Draper, Utah, has pleaded guilty to one, third-degree felony count of failing to file a tax return. Smith was originally charged with 10-counts of tax evasion and failing to render a proper tax return over 11 tax years from 2007 to 2018. Smith failed to file during these years despite being audited three times and notified of his requirement to file via numerous letters from the Tax Commission.

During those years, Smith's wages were garnished and a lien against some property that he sold resulted in money being collected and remitted to the Utah State Tax Commission to cover some of his tax liability. His outstanding tax deficiency, including interest and penalties for the years 2013-2018, totals almost \$42,000, owed to the USTC.

Smith was also required to pay \$25,000 towards his tax liability at the time of his plea. He must also comply with all Federal and State tax laws.

Smith's guilty plea will be held in abeyance provided he meets all the conditions of his plea agreement, including full payment of taxes, penalty and interest, then at the end of three years, he may petition the court to drop the charge.

The Utah Attorney General's Office prosecuted Mr. Smith following the investigation by Utah State Tax Commission's Criminal Investigation Unit.

- ### -

Contact: Tammy Kikuchi, 801-297-3910