



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

JENNIFER N. FRESQUES
Commissioner

DEANNA L. HERRING
Executive Director

FOR IMMEDIATE RELEASE

Real Estate Professional Pleads Guilty to Tax Evasion, Agrees to Pay Nearly \$95,000 in Restitution

SALT LAKE CITY, UT — A Utah real estate professional, Micah Pearson, has pleaded guilty to one second-degree felony count of tax evasion after failing to file state income tax returns for multiple years. As part of a plea agreement, Pearson has been ordered to pay **\$94,898** in restitution to the Utah State Tax Commission (USTC).

The criminal charges were the culmination of a lengthy history of non-compliance. According to the investigation, Pearson had not filed Utah income tax returns since 2007. Despite being audited by the USTC on multiple separate occasions for non-filing, he continued to ignore his tax obligations. He appealed one of the non-file audits but failed to appear for a scheduled telephone conference, and he did not respond at all to the other audits.

Before initiating a criminal investigation, the USTC made extensive efforts to bring Pearson into compliance. Over several years, the Tax Commission sent 14 audit letters and 19 collection letters and filed seven tax liens. While a garnishment payment was eventually received, Pearson never made any voluntary payments toward his tax balances. Although he spoke with USTC employees multiple times, he never followed through with agreements he made to address his back taxes.

Pearson was criminally charged with tax evasion and failure to file returns for each year from 2019 to 2021. He pleaded guilty to the tax evasion charge, which includes a commitment to fully repay all back taxes, penalties, and interest. He is scheduled to be sentenced on September 5, 2025.

The Utah State Tax Commission is committed to ensuring a fair and equitable tax system for all Utahns. Taxpayers who are struggling to file or pay their taxes are encouraged to contact the Tax Commission to explore options for voluntary compliance.

###