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*****For Immediate Release*****

Drug Rehab Center Director Convicted of Felony Tax Evasion After Concealing Over \$1 Million in Income

SALT LAKE CITY, UT – October 31, 2025 – The Utah State Tax Commission today announced that **Lillian Simiskey**, the former program director of the behavioral health company Measures of Affect Theoretically Relative (MATR), has been convicted of a third-degree felony count of tax evasion. The conviction is part of a wider case involving the Utah Attorney General's Office Medicaid Fraud Control Unit.

The Tax Commission's Criminal Investigation Unit conducted a joint investigation which uncovered a deliberate scheme to conceal personal income, alongside massive healthcare fraud.

The Utah State Tax Commission's investigation found that Lillian Simiskey received over \$1.18 million in income from MATR between 2019 and 2021, yet intentionally failed to report this money to the state. This substantial failure to report led directly to the felony tax evasion charge:

- 2019: Simiskey did not report any of her income.
- 2020 and 2021: Simiskey filed returns that grossly underreported her income, claiming only \$48,000 of gross income each year.

The investigation further revealed that despite receiving over a million dollars, Simiskey also committed public assistance fraud by applying for medical assistance benefits, falsely certifying that neither she nor anyone in her household had any income.

"This case is a stark reminder that there are those among us who are unwilling to fairly contribute to the funding of our society, yet they still want to benefit from all that our society has to offer," said Jason Gardner, spokesperson for the Utah State Tax Commission. "When individuals evade their tax obligations, they steal directly from the essential state services that are paid for by every honest Utahn."

In addition to tax evasion and public assistance fraud, Simiskey was also convicted of a second degree felony for making false Medicaid claims. Her company submitted over 7,700 fraudulent Medicaid claims. This fraud was deliberately masked through the falsification of medical records, including creating documents retroactively, in some cases 21 months later, to make the illegitimate services appear compliant.

Simiskey was sentenced to serve 364 days in the Salt Lake County jail and 48 months of probation. She was ordered to pay the following restitution:

- \$59,044 for Tax Evasion.
- \$2.6 million for False Medicaid Claims.
- \$39,444.95 for Public Assistance Fraud.

About the Utah State Tax Commission

The Utah State Tax Commission administers the state's tax laws in a fair and impartial manner to promote voluntary compliance and confidence in government. The Tax Commission's Criminal Investigation Unit investigates allegations of tax fraud and evasion. Taxpayers who are struggling to file or pay their taxes are encouraged to contact the Tax Commission to explore options for voluntary compliance.

Media Contact

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