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Alabama Department of Revenue

PRESS RELEASE

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Center Point Woman Pleads Guilty to Preparing False State Tax Returns, Fails to File Her Own

MONTGOMERY – Angela Jackson Patterson of Center Point, Ala., pleaded guilty Thursday to felony charges that she willfully aided or assisted in the preparation of a false Alabama income tax return, and willfully evaded taxes by failing to file her own state income tax returns for two years.

According to a plea agreement, between January 2019 and April 2022, Patterson falsified or assisted in falsifying tax returns of 11 Alabama taxpayers for tax years 2019, 2020, and 2021 by adding false business losses or adjustments to income which altered the taxpayers' tax liability. Patterson performed these actions at her Center Point home.

Patterson did not file state income tax returns for 2020 and 2021, and she failed to report a significant amount of income on her 2019 return. In addition, between April 2020 and June 2021, Patterson claimed and received unemployment benefits for which she did not qualify.

As part of the agreement, Patterson agreed to pay total restitution in the amount of 64,934.04 - 40,094.04 of which will be paid to ALDOR's Investigations Division. The amount due includes the remaining amount not paid in tax plus interest and penalties ALDOR is entitled to as of August 31, 2023. Patterson will pay \$24,840 in restitution to the Alabama Department of Labor.

Patterson received a suspended sentence of 10 years imprisonment along with a probationary sentence of 10 years. Patterson agreed to never again perform tax preparation services for other individuals or entities.

State income tax is a primary revenue stream for the Education Trust Fund. This case was investigated by agents of ALDOR's Investigations Division and prosecuted by the Special Prosecutions Division of the Alabama Attorney General's Office.

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