



Attorney General Steve Marshall Announces Arrest of Oxford Convenience Store Owner for 57 Tax-Related Charges

(MONTGOMERY) – Attorney General Steve Marshall today announced the arrest of an Oxford convenience store owner for 57 tax-related charges. Mihirkumar Patel, 31, of Oxford, formerly operated the Oxford Liquor King, Talladega Stop N Shop, Heflin Stop N Shop and other businesses in Calhoun, Talladega and Cleburne counties. Patel was arrested in Texas on December 27, brought to the Calhoun County Jail by the Calhoun County Sheriff’s Department on January 5, and was later released on bond.

Patel is charged with three counts of personal income tax evasion and 27 counts of felony sales tax evasion as well as 27 counts of willfully failing to pay sales taxes connected to his business, SAI, LLC, which formerly owned several convenience stores.

Attorney General Marshall’s Special Prosecutions Division presented evidence to a Calhoun County grand jury on December 4, resulting in Patel’s indictment*. The Special Prosecution Division partnered with the Alabama Department of Revenue to investigate and bring these charges.

Specifically, the indictment charges that Patel willfully attempted to evade or defeat personal income taxes for 2013, 2014 and 2015. Additionally, Patel is charged with attempting to evade or defeat sales taxes connected with his businesses from November 2013 through January 2016. He also is charged with failing to collect or pay over sales taxes for the same time period.

No further information about the investigation or about Patel’s alleged crimes other than that stated in the indictment may be released at this time.

If convicted, Patel faces a maximum penalty of one to five years of imprisonment for each of the charges. Additionally, he faces up to a \$100,000 fine for each charge related to evasion and a \$10,000 fine for each charge related to failing to pay the taxes.

**An indictment is merely an accusation. A defendant is presumed innocent unless and until proven guilty.*

