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## Albuquerque dentist agrees to plea deal on tax fraud charges

An Albuquerque dentist has agreed to plead no contest to two counts of tax fraud between \$2,500 and \$20,000 and to pay restitution of more than \$162,000 in unpaid taxes and interest.

Under the plea agreement, William Gardner, 52, would receive a conditional discharge if he successfully completes a sentence of three years on probation. The terms of the probation include making restitution in the amount above and not committing any crimes while on probation, including practicing dentistry without a license. The defendant agrees as part of the agreement that his license is currently revoked.

Gardner was indicted in 2021 on 36 counts of tax fraud between \$2,500 and \$20,000.

The case was investigated by the Taxation and Revenue Department's Tax Fraud Investigations Division and is being prosecuted by the Office of the Superintendent of Insurance.

The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.

The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.

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