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New Mexico restaurant owner charged with tax evasion, fraud
State investigation results in 39-count felony indictment

SANTA FE — The owner of Big Mikes Burgers and More in Belen was indicted on 39 criminal counts in April following a tax fraud investigation by the New Mexico Department of Taxation & Revenue.

A 13th Judicial District Court grand jury indicted Bosque resident Michael Montano, 30, on April 16 for tax evasion related to his business, Big Mikes Burgers and More, as well as personal income tax fraud and evasion.

Montano was charged with 36 counts of 4th degree felony tax evasion for his business' gross receipts taxes. He was additionally charged with one 3rd degree felony count of tax fraud and two 4th degree felony counts of tax evasion for his personal income taxes.

“The Taxation & Revenue Department is serious about holding everyone accountable for tax fraud and evasion,” said **Taxation & Revenue Department Secretary Stephanie Schardin Clarke**. “Tracking down tax criminals ensures everyone contributes their fair share.”

The department's Tax Fraud Investigations Division began its investigation into Montano in February 2024.

Pursuant to New Mexico's criminal sentencing laws, a 3rd degree felony carries a basic sentence of three years imprisonment and an up to \$5,000 fine. A 4th degree felony carries a basic sentence of 18 months imprisonment and an up to \$5,000 fine.

To report fraud, call the 24-hour New Mexico tax fraud hotline at 1-866-457-6789, email Tax.Fraud@tax.nm.gov, or fill out a [reporting form](#).

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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 38 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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