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withholdings to the IRS for 2014 and the last three quarters of 2015.

**Isaac M. O'Bannon** • May. 31, 2023



A California man was sentenced in late May to 12 months in prison for willfully failing to account for and pay over employment taxes.

According to court documents and statements made in court, Larry Kudsk of Berkeley, California, operated two construction businesses, Kudsk Construction, Inc., and M. Gutierrez, Inc. These companies served as general contractors or subcontractors, including on some government projects.

For both companies, Kudsk was responsible for filing quarterly employment tax returns and collecting and paying over to the IRS payroll taxes withheld from employees' wages. Kudsk, however, did not timely file employment tax returns or pay

over withholdings to the IRS for 2014 and the last three quarters of 2015 for M.

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District of California made the announcement.

IRS-Criminal Investigation investigated the case.

Trial Attorneys Julia M. Rugg and Charles A. O'Reilly of the Tax Division and Assistant U.S. Attorney Katherine Lloyd-Lovett of the Northern District of California prosecuted the case.

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