

**Department of Justice**  
U.S. Attorney's Office  
Western District of Missouri

FOR IMMEDIATE RELEASE

Thursday, December 22, 2022

## **Jefferson City Business Owner Sentenced for Tax Evasion, Failure to Pay More Than \$500,000 in Payroll Taxes**

JEFFERSON CITY, Mo. – A Jefferson City, Mo., business owner has been sentenced in federal court for tax evasion and for failing to pay over more than \$500,000 in payroll taxes.

Gina Marie Volmert, 58, of Jefferson City, was sentenced by U.S. District Judge Stephen R. Bough on Wednesday, Dec. 21, to one year and one day in federal prison without parole. The court also ordered Volmert to pay \$513,911 in restitution to the Internal Revenue Service.

On Dec. 21, 2021, Volmert pleaded guilty to one count of tax evasion and one count of failing to file a required federal form for her employees' retirement plan. Volmert was the majority owner, president, and manager of GVA and Associates, LLC, in Jefferson City. GVA provided medical billing and coding services for the electronic submission of medical claims.

GVA withheld payroll taxes from its employees' paychecks, but Volmert failed to pay all employment taxes that were due, and instead, used those funds to pay her mortgage, pay for her vehicles, and to fund her other living expenses. She also failed to pay all premiums for employee health insurance plans (which led to their cancellation) and failed to fund employee retirement plans.

GVA began to accrue unpaid employment tax liability in 2009, according to court documents. In January 2011, the total balance on the employment tax was over \$800,000, including interest. Taxes for June 2008 through December 2009 had not been paid, and all of the periods in 2009 had balances due.

In 2011, Volmert and Kathy Moore (co-owner of GVA) were assessed trust fund recovery penalties, and in September 2011 entered into an installment agreement with the IRS that required GVA to pay \$19,000 per month toward the balance due on employment taxes. In November 2011, GVA accrued additional tax liabilities and defaulted on the installment agreement.

On April 13, 2012, a tax levy was filed against Volmert's wages with MoreSource, Inc. (the company that processed GVA's payroll) in an effort to collect employment taxes. Volmert then caused her wages to be dramatically lowered in an apparent attempt to avoid the levy and lower her tax liability. Volmert's income dropped in October 2012, from \$14,000 per month to \$1,400 per month. To make up the shortfall in income, she fraudulently submitted \$6,300 in reimbursable expenses every two weeks, even though she did not incur such expenses. This action continued through 2014; however, GVA never adjusted Volmert's payroll check amounts.

Volmert admitted that she engaged in tax evasion by shifting her income to reimbursable expenses, which caused her income to be falsely reported on her W-2's for 2012, 2013 and 2014.

In 2006, GVA established an employee benefit plan known as GO Partners 401(K) plan, and Volmert served as the trustee and administrator of the plan (later renamed GVA and Associates LLC Profit Sharing Plan and Trust). As the plan's fiduciary, Volmert was required to file an annual financial report (Form 5500) with the U.S. Department of Labor. Volmert failed to file the report since the plan's inception, even though she was notified of her duty to file the report.

This case was prosecuted by Assistant U.S. Attorney Jim Lynn. It was investigated by the Department of Labor, Office of Inspector General – Office of Investigations and IRS-Criminal Investigation.

**Topic(s):**

Tax

**Component(s):**

USAO - Missouri, Western