

NEWS RELEASE

Steve Marshall
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Two Birmingham Men Indicted for Allegedly Fraudulently Obtaining Nearly \$40,000 in PPP Loans

(Montgomery, Ala) – Attorney General Steve Marshall announced the indictments of two Birmingham men, a father and son, on charges related to alleged Paycheck Protection Program (PPP) loan fraud and tax evasion.

Sebastian Alexander Carrillo, 54, an employee of the Jefferson County Sheriff's Office, was served with his indictment Friday afternoon at the Jefferson County Jail and posted \$20,000 bond. His son, Sebastian Alexander Gideon, 27, also was served with an indictment Friday afternoon at the same location and posted an identical bond.

The indictments resulted from a joint investigation by the attorney general's office and the Alabama Department of Revenue. Marshall's Special Prosecutions Division presented evidence to a Jefferson County grand jury on Dec. 9, 2025.

Carrillo faces one count of first-degree theft by deception for allegedly obtaining \$20,415 from the Paycheck Protection Program under false pretenses. He also faces three counts of attempting to evade or defeat income tax on unreported income for tax years 2020, 2021 and 2022.

Gideon is charged with first-degree theft by deception for allegedly obtaining \$18,123 in PPP funds under false pretenses. He also faces two counts of subscribing to a false tax return for tax years 2020 and 2021, and one count of attempting to evade or defeat income tax on unreported income for tax year 2022.

The theft charges are Class B felonies carrying sentences of two to 20 years in the Alabama Department of Corrections and fines up to \$30,000. Attempting to evade or defeat any tax is an unclassified felony punishable by up to five years in prison and a maximum fine of \$100,000. Subscribing to a false tax return is an unclassified felony punishable by up to three years in prison and a maximum fine of \$100,000.

No further information about the investigation or alleged crimes can be released at this time.

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

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