



# PRESS RELEASE

Internal Revenue Service - Criminal Investigation  
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## THIRD SISTER PLEADS GUILTY IN A FALSE INCOME TAX REFUND SCHEME

CINCINNATI, OHIO – Tanisha Riston, 39, of Cincinnati, Ohio, pleaded guilty to one count of conspiracy to file false claims for federal income tax refunds with the Internal Revenue Service (IRS) and to one count of making false statements in Bankruptcy. Riston is the third sister to plead guilty in this income tax refund scheme. Riston faces a maximum of 10 years in prison and a fine of up to \$250,000.

Carter M. Stewart, United States Attorney for the Southern District of Ohio and Kathy A. Enstrom, Special Agent in Charge, Internal Revenue Service Criminal Investigation, Cincinnati Field Office, announced the guilty plea entered before Senior U.S. District Judge Herman J. Weber.

On July 23, 2013 Kimberly Riston, 48, of Cincinnati, Ohio, pleaded guilty to conspiracy to file false claims for federal income tax refunds with the IRS. Kimberly Riston faces a maximum of 10 years in prison and a fine of up to \$250,000 and is scheduled to be sentenced on April 16, 2014. Kimberly Riston's participation in the conspiracy directly resulted in an intended tax loss to the IRS in the amount of \$32,674. For purpose of restitution, the actual tax loss to the IRS as a result of Kimberly Riston's involvement in this scheme was \$22,305.

On December 3, 2013 Danita Riston, 47, of Cincinnati, Ohio, pleaded guilty to conspiracy to file false claims for federal income tax refunds with the IRS. Danita Riston faces a maximum of 10 years in prison and a fine of up to \$250,000 and is scheduled to be sentenced on April 8, 2014. Danita Riston's participation in the conspiracy directly resulted in an intended tax loss to the IRS in the amount of \$68,717. For purpose of restitution, the actual tax loss to the IRS as a result of Danita Riston's involvement in this scheme was \$66,917.

According to court documents, between January 2007 and February 2011 Tanisha Riston (hereinafter "Riston") conspired with others in the preparation and electronically filing of false claims for federal income tax refunds with the IRS for the 2006 through 2010 income tax years. As part of this scheme, Riston included wholly false information on the income tax returns, with the exception of the taxpayers name and social security number.

Riston agreed with the individuals, including family members, to prepare their income tax returns. Riston collected the individual's name, social security number, date of birth, address, and the social security number for a person they could claim as a dependent, but did not collect any income information. In return, Riston promised the taxpayers a large income tax refund. Riston, as well as all of the taxpayers, knew that the income tax returns filed with the IRS were false and that the income tax refunds were fraudulent.

In approximately January 2008, Riston allowed Kimberly Riston to join the conspiracy as a recruiter. Kimberly Riston recruited both taxpayers and bank account owners for Riston to use in the scheme. Kimberly Riston acquired the same information previously described and provided it to Riston who prepared the income tax return, fabricating the income information in order to claim large income tax refunds.

Riston directed the income tax refunds to be directly deposited into the bank accounts of the taxpayers or a bank account identified by Kimberly Riston to be used. Once Riston received the fraudulent income tax refunds, she provided a portion of the income tax refund proceeds to the taxpayer. If Riston deposited the income tax refund into the taxpayer's account directly, she relied on the taxpayer to pay her separately.

Riston's participation in the conspiracy directly resulted in a tax loss to the IRS in the amount of \$102,987.

In addition, on September 2, 2010 Riston filed a voluntary petition for Chapter 7 Bankruptcy. On this petition, Riston failed to disclose the fact that she had any prior bankruptcy cases filed within eight years of the current petition. Riston knew that she had previously filed for bankruptcy on at least five occasions during this eight year period of time. Also, Riston failed to disclose the income she received from being in the business of preparing income tax returns on the voluntary petition.

Riston was released on bond and a sentencing date was set for May 14, 2014.

"Refunds should only be issued to taxpayers who are entitled to them," said Kathy A. Enstrom, Special Agent in Charge, IRS Criminal Investigation, Cincinnati Field Office. "At the IRS, protecting taxpayer money is a matter we take extremely seriously."

This case was prosecuted by Assistant United States Attorney Jessica W. Knight and was investigated by special agents of IRS-Criminal Investigation.

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