



PRESS RELEASE

Internal Revenue Service - Criminal Investigation
Cincinnati Field Office
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HOME HEALTHCARE BUSINESS OWNER PLEADS GUILTY TO EMPLOYMENT TAX CHARGE

CINCINNATI, OHIO – Gina Kerth, 45, of Harrison, Ohio, pleaded guilty to one count of willfully failing to pay over employment taxes to the Internal Revenue Service (IRS). Kerth faces a maximum of 5 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.

According to court documents, between 2003 and 2010 Kerth was partner in a home health care business known as Southwest Home Healthcare. During the 2008 and 2009 income tax years, Kerth deducted and collected income taxes and Federal Insurance Contributions Act (FICA) taxes from the wages of the employees of Southwest Home Healthcare, but failed to remit those employment taxes to the IRS.

Kerth agreed to pay restitution to the IRS in the amount of \$352,472.77 for the employment taxes not remitted to the IRS for the first and second quarters of 2008 and for all four quarters of 2009. In addition, Kerth agreed to pay restitution to the State of Ohio in the amount of \$6,573.14.

Kerth was released on bond and a sentencing date was set for September 10, 2014.

"Business owners have a responsibility to withhold income taxes for their employees and then remit those taxes to the Internal Revenue Service," said Kathy A. Enstrom, Special Agent in Charge, IRS Criminal Investigation, Cincinnati Field Office. "The failure to pay over withheld taxes is a serious offense."

This case was prosecuted by Assistant United States Attorney Timothy S. Mangan and was investigated by special agents of IRS-Criminal Investigation and the U.S. Department of Labor.

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