



PRESS RELEASE

Internal Revenue Service - Criminal Investigation Cincinnati Field Office *Special Agent in Charge Kathy A. Enstrom*

Date: Thursday, December 11, 2014

Contact: Craig Casserly
IRS – Criminal Investigation
401 N. Front Street
Columbus, Ohio 43215
(614) 744-3130
Craig.casserly@ci.irs.gov
CI Release #: CINFO-2014-55

DAYCARE OPERATOR SENTENCED ON INCOME TAX CHARGES

COLUMBUS, OHIO – Lindora Elizabeth Forrest, 36, of Pickerington, Ohio, was sentenced to twelve months in prison, three years of supervised release, and was ordered to pay \$326,553.73 in restitution to the Internal Revenue Service (IRS) on one count of committing income tax evasion and on two counts of willfully failing to file an income tax return with the IRS. Previously, Forrest pleaded guilty to the aforementioned charges on June 24, 2014.

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 sentence handed down today by U.S. District Judge Gregory L. Frost.

According to court documents, between 2009 and 2011 Forrest owned and operated Just For You Daycare II, LLC. Just For You Daycare received payments from Franklin County and the Ohio Department of Jobs and Family Services, in conjunction with Title XX Child Care supplements, totaling approximately \$1,893,792. Forrest used a portion of these funds to operate Just For You Daycare, but she also used these funds as the source of a substantial personal income. Between 2009 and 2011 Forrest purchased a 2005 Range Rover, a 2007 Cadillac Escalade, jewelry costing \$40,510, and made expenditures of at least \$60,886.12 for real estate.

For the 2010 income tax year, Forrest willfully attempted to evade approximately \$80,606.93 in income tax due and owing to the IRS by underreporting the gross receipts she received through Just For You Daycare and by overstating the total expenses of Just For You Daycare.

In addition, for the 2009 and 2011 income tax years, Forrest received \$599,000 and \$625,000, respectively, in gross income. Forrest was required by law to file an income tax return with the IRS stating her gross income and any deductions and credits for which she was entitled to claim, but willfully failed to file an income tax return with the IRS.

The total tax loss in this case to the IRS was \$326,553.73.

"Tax evasion is not a victimless crime," said Kathy A. Enstrom, Special Agent in Charge, IRS Criminal Investigation, Cincinnati Field Office. "We all pay when others swindle the government. Tax evasion and tax fraud of this magnitude and with this degree of trickery, dishonesty and deceit, deserves to be punished. The IRS and the U.S. Attorney's Office remain determined and vigilant in ferreting out such schemes to cheat the honest taxpayers."

This case was prosecuted by Assistant United States Attorney Daniel Brown and was investigated by special agents of IRS-Criminal Investigation.

###