



PRESS RELEASE

Internal Revenue Service - Criminal Investigation *Chief Richard Weber*

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IRS – Criminal Investigation

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Nine Nevada Woman Indicted For Evading Payment of Trust Fund Recovery Penalties

Concealed Personal Funds and Assets from IRS Collection Efforts

A Las Vegas, Nevada resident was charged by a superseding indictment today in the District of Nevada for attempted tax evasion announced Principal Deputy Assistant Attorney General Caroline D. Ciralo, head of the Justice Department's Tax Division, and U.S. Attorney Daniel G. Bogden for the District of Nevada.

According to the superseding indictment, Maria Larkin aka Maria Bella-Larkin, owned and operated Five Star Home Health Care Inc. (FSHHC) from 1996 through 2009 and was responsible for collecting, accounting for, and paying over income, social security, and Medicare tax withheld from employees' wages. The tax withheld is referred to as "trust fund tax" because the employer holds those funds in trust until the amounts are paid over to the Internal Revenue Service (IRS) on behalf of the employee. If a responsible person willfully fails to pay over trust fund taxes, the IRS may impose a penalty equal to the amount of the trust fund taxes on the responsible person. This penalty is known as the trust fund recovery penalty.

The superseding indictment alleges that from 2004 through 2009, FSHHC failed to pay over the tax withheld from its employees' wages and, as a result, the IRS assessed trust fund recovery penalties against Larkin equal to the amount withheld and not paid over.

According to the superseding indictment, Larkin willfully attempted to evade and defeat the payment of the trust fund recovery penalties assessed against her by concealing and attempting to conceal from the IRS her access to personal funds and assets. Specifically, the superseding indictment alleges that Larkin purchased a home in the name of a nominee, engaged in currency transactions with financial institutions in amounts less than \$10,000 to prevent the filing of currency transaction reports, changed the name of her business and placed the business in the name of a nominee, and provided false information to the IRS regarding her ability to pay the trust fund recovery penalties.

An indictment merely alleges that crimes have been committed. Defendants are presumed innocent until proven guilty beyond a reasonable doubt.

If convicted, Larkin faces a statutory maximum sentence of five years in prison, a period of supervised release, restitution, and monetary penalties.

Principal Deputy Assistant Attorney General Ciralo and U.S. Attorney Bogden commended special agents of IRS-Criminal Investigation, who conducted the investigation, and Trial Attorney John Mulcahy of the Tax Division, and Assistant U.S. Attorneys Cristina Silva and Alexandra Michael, who are prosecuting the case.

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