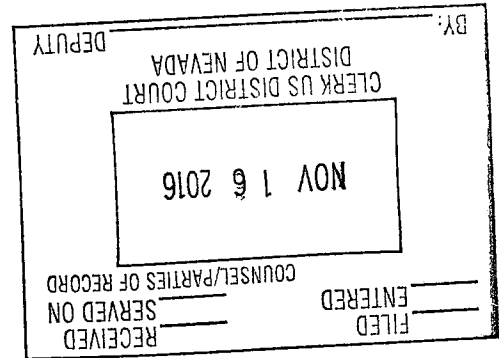


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12  
13 **UNITED STATES DISTRICT COURT**  
14 **DISTRICT OF NEVADA**

15 -oOo-

16 UNITED STATES OF AMERICA, )  
17 )  
18 ) PLAINTIFF, )  
19 ) vs. )  
20 )  
21 ) MARIA LARKIN, )  
Aka: Maria Bella-Larkin, )  
22 )  
DEFENDANT. )

**SECOND SUPERSEDING  
CRIMINAL INDICTMENT**

2:12-cr-319-JCM-GWF

**VIOLATIONS:**

26 U.S.C. § 7201  
Tax Evasion

23 **THE GRAND JURY CHARGES THAT:**

24 **INTRODUCTION**

25  
26 At all times relevant to this Indictment:  
27  
28



**FSHHC AND EMPLOYMENT TAXES**

1  
2 6. At all times relevant to this Indictment, FSHHC was required to make deposits of the  
3 Trust Fund Taxes to the Internal Revenue Service on a periodic basis. In addition, FSHHC was  
4 required to file, following the end of each calendar quarter, a Form 941, setting forth the total amount  
5 of wages and other compensation subject to withholding, the total amount of income, Social Security  
6 and Medicare taxes withheld, and the total tax deposits.

7  
8 7. MARIA LARKIN had the duty to collect, account for, and pay over FSHHC's Trust  
9 Fund Taxes.

10 8. Throughout the calendar years 2004 through 2009, FSHHC withheld Trust Fund Taxes  
11 from its employees' wages but MARIA LARKIN willfully failed to pay over the Trust Fund Taxes to  
12 the IRS.

13  
14 9. On or about September 8, 2008, the IRS assessed Trust Fund Recovery Penalties against  
15 MARIA LARKIN as a responsible person who willfully failed to pay over Trust Fund Taxes for  
16 FSHHC for each quarter in 2004, 2005, 2006, and 2007. MARIA LARKIN subsequently paid the  
17 Trust Fund Recovery Penalty for the quarter ending December 31, 2004.

18  
19 10. On or about March 20, 2010, MARIA LARKIN signed a Report of Interview with  
20 Individual Relative to Trust Fund Recovery Penalty or Personal Liability for Excise Taxes (Form  
21 4180), acknowledging that she was a responsible person who willfully failed to pay over Trust Fund  
22 Taxes for FSHHC from January 2004 through December 2009.

23  
24 11. On or about June 16, 2010, MARIA LARKIN signed a Proposed Assessment of Trust  
25 Fund Recovery Penalty (Form 2751) consenting to the assessment and collection of the Trust Fund  
26 Recovery Penalties for the quarters ending on June 30th, September 30th and December 31st in 2008;  
27 and for each quarter in 2009, in the aggregate amount of \$541,431.  
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- c. Dealing extensively in cash, including causing checks to be drawn on a business bank account payable to certain individuals and directing those individuals to cash the checks and deliver the funds to her;
- d. Changing the name of FSHHC to Five Star Healthcare, LLC;
- e. Putting Five Star Healthcare, LLC in the name of a nominee; and
- f. Providing false information to the IRS regarding FSHHC's ability to pay Trust Fund Taxes and her ability to pay Trust Fund Recovery Penalties.

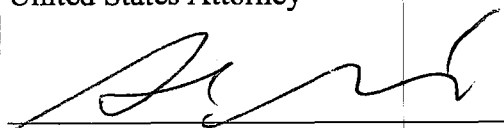
All in violation of Title 26, United States Code, Section 7201.

**DATED:** this 16<sup>th</sup> day of November, 2016

**A TRUE BILL:**

/S/  
FOREPERSON OF THE GRAND JURY

DANIEL G. BOGDEN  
United States Attorney



Alexandra Michael  
Assistant United States Attorney