



# Department of Justice

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## VALLEY RESIDENT SENTENCED TO FEDERAL PRISON FOR TAX EVASION

**MONTGOMERY, ALABAMA** - Dina Michelle Starnes, age 35, of Valley, Alabama, was sentenced in federal district court on October 8, 2008, to a term of two years in prison for tax evasion, U.S. Attorney Leura G. Canary announced today. Starnes had previously pled guilty to the tax evasion charge. After her release from prison, Starnes will serve a three-year term of supervised release, during which she is required to make restitution payments to the Internal Revenue Service.

According to court records, from December 2003 through August 2007, Starnes, a resident of Valley, Alabama, was employed as a bookkeeper at an accounting firm (the "Firm") in Opelika. With respect to one of the Firm's clients ("Client"), the Firm would write checks for payroll and to pay vendors. From 2004 through 2007, Starnes embezzled approximately \$529,000 from Client. At first, Starnes would write payroll checks to herself (using variations of her actual name) and would then either deposit or cash the checks. Later, Starnes began writing checks for much larger amounts, covering her activities by making entries in Client's books to make it appear as if the checks had been written to legitimate vendors. Starnes did not file a federal income tax return for 2004, and she filed tax returns for 2005 and 2006 that failed to declare the embezzled \$529,000 as income. The total tax evaded from 2004 through 2006 was approximately \$115,159.

The case was investigated by the Internal Revenue Service, Criminal Investigation Division, with the assistance of the Opelika Police Department. The case was prosecuted by Assistant U.S. Attorney Andrew O. Schiff.