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THREE SENTENCED IN TAX REFUND SCHEME

FRESNO--United States Attorney McGregor W. Scott and IRS Criminal Investigation Special Agent in Charge, Victor S. O. Song, announced today that MARIANO MACIEL, 36, of Terra Bella, was sentenced by United States District Court Judge Anthony W. Ishii in connection with the illegal tax refund scheme. MACIEL was sentenced to 30 months in custody in connection with the illegal tax refund scheme, to be followed by a three-year term of supervised release. MACIEL was ordered to pay an assessment of \$100 and to make restitution in the amount of \$53,990 to the Internal Revenue Service. Previously, on May 10, 2004, MACIEL's sister and co-defendant, LOURDES MARIA RAMOS, 34, also of Terra Bella, was sentenced by United States District Court Judge Anthony W. Ishii to 16 months in custody in connection with the illegal tax refund scheme, to be followed by a three-year term of supervised release. RAMOS was ordered to pay an assessment of \$100 and to make restitution in the amount of \$22,616 to the Internal Revenue Service.

In a related case, JOSE JIMENEZ, 39, of Porterville, was also sentenced to 18 months in custody in connection with the illegal tax refund scheme, to be followed by a three-year term of supervised release. He was also ordered to pay an assessment of \$100 and to make restitution in the amount of \$31,013.59 to the Internal Revenue Service.

In connection with his guilty plea, JOSE JIMENEZ admitted that in furtherance of the scheme to defraud the Internal Revenue Service, he used Mexican Voter Registration cards from Mexico to obtain Individual Taxpayer Identification Numbers (ITIN) from the IRS. He also admitted that after receiving ITINs from the IRS, he used the ITINs to have false tax returns and false Forms W-2 prepared which were then mailed to the IRS. He admitted to renting, or having access to, numerous post office boxes in Terra Bella, Strathmore, Porterville and Woodville which were used for the purpose of receiving false tax refund checks. He further admitted to knowing that the tax refund checks which were sent to those post office boxes were false. He also agreed not to contest the civil forfeiture of real property in Porterville and admitted to knowing that the tax refund checks they received from the IRS were made payable to numerous different individuals, none of whom were known to them to exist.

According to Assistant United States Attorneys Sheila K. Oberto who prosecuted the cases involving false tax refund schemes, these cases are part of a crackdown by the IRS on numerous tax refund schemes operating in the Central Valley. The schemes consisted of individuals who submitted false 1040 Individual Income Tax Returns to the Internal Revenue Service in order to receive false refund checks. As a result of the crackdown, 23 individuals have pled guilty to date.

According to SAC Victor S. O. Song, "These cases represent a significant priority for IRS. The numerous prosecutions that have resulted from this investigation are proof that IRS is committed to combating false tax return schemes such as this and that participants face jail time."

These cases were the result of the outstanding investigative efforts of numerous agents and investigative personnel at the Criminal Investigation Division of the Internal Revenue Service.

A copy of this press release is available at <http://www.usdoj.gov/usao/cae/home>, select Press Releases.

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