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## **PRESS RELEASE**

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**FOR IMMEDIATE RELEASE**  
**January 22, 2004**

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# **FORMER SUPERVISORY IMMIGRATION INSPECTOR AND WIFE PLEAD GUILTY TO FEDERAL TAX CHARGES**

TUCSON, ARIZONA -- The United States Attorney's Office for the District of Arizona announced that on January 22, 2004, JOSE K. LIVANIOS, (DOB 2-11-58) and his spouse LETICIA LIVANIOS, (DOB 1-08-56) both residents of Nogales, Arizona, pled guilty to tax charges. JOSE LIVANIOS pled guilty to a felony charging him with Subscribing and Filing a Materially False Income Tax Return, Form 1040 for 1998, and LETICIA LIVANIOS pled guilty to a misdemeanor charging her with Failure to Provide Information for her 1998 tax return, in United States District Court in Tucson, Arizona.

According to the plea agreements, JOSE LIVANIOS filed his income tax return for the calendar year 1998 knowing the return was false. More specifically, JOSE LIVANIOS knew when he claimed \$25,000.00 as farm income on his return that he had substantially more income from his cattle business. JOSE LIVANIOS admitted that the IRS calculation showing the under reported income of approximately \$45,066.00 was correct. JOSE LIVANIOS further admitted that the total under reported income from the cattle business for the years 1996, 1997, and 1998 was approximately \$94,760.00.

(MORE)

In the plea agreement LETICIA LIVANIOS stated that she willfully failed to provide information in her 1998 Tax Return that she was required to do by law.

JOSE LIVANIOS, a former Supervisory Immigration Inspector with the Immigration and Naturalization Service (INS), now known as the Bureau of Immigration and Customs Enforcement (BICE) in Nogales, Arizona, agreed to resign, as part of the plea, and submitted his resignation to INS on October 10, 2003. JOSE LIVANIOS also agreed to pay all taxes, interest and penalties for both he and his wife for the years 1996 through 1998.

A conviction for Title 26, United States Code, Section 7203, Failure to Provide Information, is punishable by a maximum fine of \$ 100,000.00, or imprisonment of not more than one (1) year, or both. A conviction of Title 26, United States Code, Section 7206(1), Subscribing and Filing a Materially False Income Tax Return, carries a maximum penalty of three years, a \$250,000.00 fine or both.

Sentencing is set before Judge Bury on April 5, 2004.

The investigation in this case was conducted by Special Agents with the Internal Revenue Service, Criminal Investigations.

The prosecution was handled by James T. Lacey, Assistant United States Attorney, District of Arizona, Tucson, Arizona.

CASE NUMBER: CR-02-0725-TUC-DCB(NF)

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