



PRESS RELEASE

FOR IMMEDIATE RELEASE
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For Information Contact Public Affairs
HARRIET BERNICK
Telephone: (602) 514-7736
Pager: (602) 356-0004

TUCSON WOMAN SENTENCED FOR FILING FALSE CLAIM

TUCSON, ARIZONA -- The United States Attorney's Office for the District of Arizona announced that on August 11, 2003, Lizzette M. Martinez-Castanon, 28 years old of Tucson, Arizona, was sentenced to one year probation and ordered to pay restitution of \$ 6,437.00. Martinez was sentenced by United States District Judge Dennis Frank Zapata, in Tucson, Arizona.

Martinez-Castanon had entered a plea of guilty on February 21, 2003, to a one count information which charges her with a felony violation of Title 18 United States Code, Section 287, for filing False, Fictitious and Fraudulent Claims. The information stated Martinez-Castanon made and presented to the Internal Revenue Service a claim for an income tax refund of \$ 1,803.00 in the name of Lizzette Marcella. Martinez-Castanon. The information stated Martinez-Castanon knew this claim was false, fraudulent and fictitious for the tax year 1997. On March 20, 1998, Martinez-Castanon filed with the IRS a 1997 income tax return, in which she falsely declared a \$2,134 earned income credit for a minor child, knowing the child was not her dependant. On the return, she claimed \$331 taxes due, offset

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by the false \$2,134 earned income credit, resulting in a claimed income tax refund from the US of \$1,803. She collected the refund and split the proceeds with Zulema Rivera, who prepared the false return.

The investigation preceding the indictment was conducted by special agents of the IRS Criminal Investigation Phoenix Field Office.

The prosecution of this case is being handled by Mary Sue Feldmeier, Assistant United States Attorney, U.S. Attorney's Office, District of Arizona, Tucson, Arizona.

CASE NUMBER: CR-03-350-TUC-FRZ

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