



McGregor W. Scott

United States Attorney
Eastern District of California

Sacramento
501 I. Street, Ste 10-100
Sacramento CA 95814
Tel (916) 554-2700
TTY (916) 554-2855

NEWS RELEASE

Fresno
2500 Tulare St., Suite 4401
Fresno, CA 93721
Tel (559) 497-4000
TTY (559) 497-4500

FOR IMMEDIATE RELEASE

June 5, 2007

Contact: Sheila Oberto, 559-497-4028

<http://www.usdoj.gov/usao/cae>

TAX PREPARER CHARGED WITH FILING FALSE CLAIMS

Used names and social security numbers of deceased individuals to file tax returns and obtain refund checks

FRESNO--United States Attorney McGregor W. Scott and Internal Revenue Service Criminal Investigation Acting Special Agent in Charge Diane Carter announced today that RAFAEL MANZO, 49, of Salinas, California, was indicted in connection with a fraudulent tax refund scheme on May 31, 2007. MANZO was charged with 30 counts of making or presenting false claims against the Internal Revenue Service.

This case was a product of an extensive investigation by the Internal Revenue Service Criminal Investigation Division.

According to Sheila K. Oberto and Mark J. McKeon, who are prosecuting the case, MANZO was a licensed tax preparer doing business as MANZO TAX SERVICE. The indictment alleges that during the period from January 2002 through December 2003, MANZO prepared Individual Federal Income Tax Returns using the names and social security numbers of deceased individuals. The tax returns also used false Forms W-2 to claim fraudulent wages and withholdings, thereby making the deceased taxpayer eligible for a tax refund. MANZO used post office boxes and residential addresses to which he had access or control to receive tax refund checks. The refund checks were then cashed or deposited into bank accounts owned or controlled by MANZO.

MANZO made an initial appearance in the Northern District of California on June 1, 2007. The defendant will make his initial appearance in Fresno District Court on June 7, 2007.

If convicted, the maximum penalty for each offense of making or presenting a false claim is five years in prison and a \$250,000 fine. However, the actual sentence will be determined at the discretion of the court after consideration of the Federal Sentencing Guidelines, which take into account a number of variables, and any applicable statutory sentencing factors.

The charges are allegations only and the defendant is presumed innocent until and unless proven guilty beyond a reasonable doubt.

###