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MAN SENTENCED TO 30 MONTHS 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 MIGUEL MACIEL SALDANA, 25, of Terra Bella, was sentenced today by U.S. District Court Judge Anthony W. Ishii in Fresno in connection with an illegal tax refund scheme. SALDANA was sentenced to 30 months in custody, to be followed by a three-year term of supervised release, and an assessment of \$100. In sentencing SALDANA, Judge Ishii determined that SALDANA's conduct, as described below, involved "sophisticated means" pursuant to the United States Sentencing Guidelines.

SALDANA admitted that as part of the conspiracy to defraud the Internal Revenue Service, he prepared false tax returns, and false Forms W-2, which each included a false employer, fictitious earnings, and fictitious tax withholdings resulting in the amount of tax refund fraudulently claimed on the tax return. SALDANA also admitted to opening post office boxes which he used to receive the false refund checks, and to knowing that the tax refund checks that were mailed to those post office boxes were obtained with false tax returns prepared by him or someone else. SALDANA knew that all of these refund checks were made out to fictitious workers who had not worked in the United States, who had no federal income tax withholdings, and who were not entitled to any tax refunds from the United States. SALDANA also knew that the claims resulting in the tax refund checks were false, fictitious, and fraudulent.

According to Assistant United States Attorneys Sheila K. Oberto and E. Robert Wright who prosecuted the case, the case was 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. To date, 17 people have entered guilty pleas in connection with the illegal tax refund scheme.

According to SAC Victor Song, "These cases represent a significant priority for the IRS. We are committed to working with the US Attorney's Office to combat false tax return schemes such as this."

This case was the result of an investigation by the Criminal Investigation Division of the

Internal Revenue Service.

This press release may be found at <http://www.usdoj.gov/usao/cae/home> select Press Releases.

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