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FOR IMMEDIATE RELEASE

**January 19, 2007**

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**TWO BAKERSFIELD RESIDENTS SENTENCED TO PRISON IN  
CONNECTION WITH FRAUDULENT TAX REFUND SCHEME**

FRESNO – United States Attorney McGregor W. Scott and IRS Criminal Investigation Special Agent in Charge Roger L. Wirth announced today that MICHAEL GUEVARA GONZALES, age 49, and ANITA EMMALINDA MARTINEZ, age 36, both of Bakersfield, California, were sentenced today by United States District Judge Oliver W. Wanger. GONZALES was sentenced to 21 months and ordered to pay restitution in the amount of \$100,675, and MARTINEZ was sentenced to 10 months and ordered to pay \$73,000 in restitution. In October of 2006, GONZALES pled guilty to 31 counts of making or presenting false claims to the IRS. MARTINEZ pled guilty to 16 counts of filing false claims and three counts of assisting in the preparation of false tax returns.

This case is the product of an extensive investigation by the IRS Criminal Investigation.

According to Assistant United States Attorney Sheila Oberto, who prosecuted the case, GONZALES and MARTINEZ admitted that they each submitted false 1040 Individual Income Tax Returns to the IRS in order to receive refund checks. They further admitted that many of the tax returns used false Forms W-2 to claim fraudulent wages and withholdings, thereby making the alleged taxpayer eligible for a tax refund. The false Forms W-2 also listed employers who did not employ the taxpayers listed on the tax returns. GONZALES and MARTINEZ also admitted to using residence addresses of family members and friends to receive the fraudulent refund checks, and to depositing the checks into bank accounts which were owned or controlled by them. MARTINEZ further admitted that she aided and assisted in the preparation and presentation to the IRS of income tax returns which falsely claimed that the taxpayers were entitled to the Earned Income Credit.

According to IRS Special Agent in Charge, Roger Wirth, "It is a top priority for IRS to stop the promoters and perpetrators of false tax refund schemes and these guilty pleas demonstrate that we will continue to do our best to insure offenders will be caught and prosecuted for these crimes."

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