



PRESS RELEASE

Internal Revenue Service - Criminal Investigation
Los Angeles Field Office
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Former Los Angeles Income Tax Return Preparer Sentenced to 15 Months in Federal Prison for Conspiring to File Fraudulent Returns

LOS ANGELES – The former operator of two Los Angeles tax preparation businesses—Gaviota Consulting Services (“GCS”) and, later La Gabiota Income Tax (“LGIT”)—was sentenced this morning by United States District Judge Stephen V. Wilson to 15 months imprisonment for conspiring to file fraudulent tax returns. In handing down today’s sentence, Judge Wilson stated that it was necessary because this was a “most serious offense.” Tax fraud “goes to the integrity of the government’s ability to fund itself” and this scheme “caused a serious loss.”

Gabriela Sandra Ramirez, 38, was further ordered by Judge Wilson to pay restitution of \$62,008 and spend three years on supervised release following her prison term.

In February of 2014, Ramirez pleaded guilty to conspiracy to defraud the United States with respect to false claims. For over two years, Ramirez had conspired with her now deceased husband to defraud the United States by filing income tax returns containing false claims for refunds.

According to documents filed with the court, from about 2008 until November 2010, Ramirez and her deceased husband created and filed false federal Forms 4852 (Substitute for Form W-2, Wage and Tax Statement) and altered legitimate Forms W-2 (Wage and Tax Statement) claiming their taxpayer clients had more federal income taxes withheld from wages than were actually withheld. In some cases, including on their own personal tax returns, Ramirez and her husband would falsely list dependents on the tax returns.

As a result of the false information filed, the IRS issued larger tax refunds than the taxpayers would have been entitled. Ramirez admitted to submitting approximately \$110,064 in false claims to the IRS.

Ramirez has been in federal custody since her arrest in August of 2013.

The investigation and prosecution of Ramirez was conducted by IRS-Criminal Investigation's Los Angeles Field Office, in conjunction with the United States Attorney's Office for the Central District of California. Assistance was also provided by U.S. Immigration and Customs Enforcement's (ICE) Homeland Security Investigations.

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