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**FOR IMMEDIATE RELEASE:**  
**TUESDAY - February 16, 2016**

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**HUSBAND & WIFE INDICTED FOR CONSPIRACY TO COMMIT MAIL FRAUD BY  
FILING FRAUDULENT ALIEN INCOME TAX RETURNS**

**GREENVILLE** - The United States Attorney's Office for the Eastern District of North Carolina announced that a federal grand jury in Greenville returned an Indictment charging, **PERFECTO RUANO**, 56, and **WALDA LUNA**, 45, both of Wallace, North Carolina, of conspiracy to commit mail fraud by filing fraudulent income tax returns with the United States Department of Treasury. **LUNA** was also charged with three counts of filing false personal income tax returns, two counts of mail fraud and two counts of aggravated identity theft. According to the Indictment, **LUNA** falsely claimed two individuals as her dependents and failed to report all of her business income.

Thomas J. Holloman, IRS Special Agent in Charge of the Charlotte field office, said "tax refund fraud is a serious crime, and while the conduct detailed in the Indictment is an allegation, it outlines a complex, criminal scheme to defraud the Internal Revenue Service and the hard working American taxpayers."

"Tax fraud is an outrage to hard-working Americans everywhere who fulfill their obligation to society by paying

their fair share," said Special Agent in Charge of Homeland Security Investigations Atlanta Field Office Nick S. Annan. "Criminals who attempt to cheat the system and steal from law-abiding citizens will continue to be a major priority for HSI."

According to the criminal complaint filed January 5, 2016, **RUANO** and **LUNA** used post office boxes and physical addresses controlled by them to obtain more than one million dollars in fraudulent refunds from the Internal Revenue Service (IRS) through a program designed for individuals earning income in the United States, who are not eligible to obtain social security numbers but can obtain an Individual Tax Identification Number (ITIN). An ITIN can be obtained from the IRS by presenting original or certified copies of foreign identification documents to include passports, birth certificates and school records. The ITIN applicant must also establish a tax purpose, which is usually satisfied by filing an income tax return reflecting income earned in the United States by that individual. Dependents claimed on those returns, which are not eligible for a SSN, may also obtain an ITIN.

**LUNA**, who owned and operated a retail store in Wallace, had been licensed by the North Carolina Commission of Banks to cash checks. According to the criminal complaint, between January 2009 and May 2012, 2,760 U.S. Treasury refund checks with a total face value of \$12,104,825.90 were deposited into a bank account controlled by the defendants. During this same time

frame, **LUNA** withdrew \$11,888,300 in cash by writing checks to cash.

On or about May 2014, the couple was stopped by the Arkansas State Police as they were driving west on Interstate 40. The police found \$1,789,520 in cash in the vehicle. Most of the cash had been wrapped into nine large bundles and hidden in two safes and a cardboard box. The following day, the Duplin County Sheriff's Office observed, in the couple's Wallace residence, three empty cardboard boxes partially wrapped in packing tape consistent in shape and size to the bundles of currency seized from the vehicle in Arkansas. The Duplin County deputies also seized documents from their residence consistent with use for tax preparation services, foreign identification documents issued by the Republic of Honduras and Guatemala to individuals other than **RUANO** and **LUNA**, and over 300 ITIN letters issued by the IRS to individuals other than **RUANO** and **LUNA**. A laptop computer was seized from **LUNA'S** retail store, which contained tax files for fraudulent ITIN returns filed with the IRS. Refund checks were issued for 75 of these fraudulent ITIN returns and were deposited into the couple's bank account.

The maximum penalty the couple can receive for the conspiracy charge is 20 years' imprisonment. **LUNA** faces additional penalties for the other charges, including two mandatory minimum sentences of two years for each of the aggravated identity theft charges. The Indictment also seeks forfeiture of the monies seized in Arkansas, several tracts of

land owned by the defendants in Duplin County and a money judgment of at least \$2,944,799. United States Magistrate Judge Robert Jones previously ordered the couple detained pending trial.

The Internal Revenue Service - Criminal Investigations has led the investigation of this case with the assistance of U.S. Immigration and Customs Enforcement's Homeland Security Investigations, the United States Postal Inspection Service, and the Duplin County Sheriff's Office.

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