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**WALLACE COUPLE SENTENCED TO LENGTHY PRISON TERMS FOR CONSPIRING  
TO FILE FRAUDULENT INCOME TAX RETURNS**

**RALEIGH** - The United States Attorney's Office for the Eastern District of North Carolina announces that on November 15, 2016, in federal court, Chief United States District Judge James C. Dever III, sentenced **WALDA LUNA**, 46, and **PERFECTO RUANO**, 57, both of Wallace, North Carolina, to lengthy terms of imprisonment and ordered them to pay nearly \$3,000,000 in restitution to the Internal Revenue Service. The Court also issued an order, forfeiting \$1,789,520 seized by the Arkansas State Police during a traffic stop in May, 2014, and four properties owned by the defendants in Duplin County.

On June 20, 2016, **LUNA** and **RUANO** pled guilty to conspiracy to file fraudulent income tax returns using Individual Taxpayer Identification Numbers (ITINs). The ITIN program enables aliens, who earn income in the United States, to file income tax returns and pay taxes. The wage and tax statements attached to these ITIN returns were bogus. The individuals never worked for those employers and never paid the taxes through withholdings claimed on the fraudulent returns. The couple used five post office boxes and four physical addresses in Duplin County to receive hundreds

of fraudulent refund checks, seeking millions of dollars from the United States Treasury.

**RUANO** was sentenced to 57-months to be followed by three-years of supervised release. **LUNA**, who also pled guilty to filing a false individual income tax return in her name and aggravated identity theft for fraudulently claiming two individuals as dependents on her return to increase her refund, was sentenced to a total of 81-months. Since **LUNA** is not a United States citizen and is subject to deportation after serving her sentence.

United States Attorney John S. Bruce stated, "Our office was pleased to partner with IRS-Criminal Investigations Division, Homeland Security Investigations, U.S. Postal Inspection Service, and the Duplin County Sheriff's Office in this significant case. Refund fraud and identify theft are serious problems that victimize all law-abiding taxpayers as well as individual victims"

IRS Special Agent in Charge of the Charlotte Field Office, Thomas J. Holloman, III, commented that these sentences "show how seriously the courts take federal tax crimes." Agent Hollomon stated the IRS remains diligent in "enforcing the law directed at those who attempt to defraud our nation's tax system."

Nick S. Annan, Special Agent in Charge of ICE Homeland Security Investigations, Atlanta Region, explained that such crimes "not only steal directly from hard-working taxpayers but also pose a serious threat to national security by introducing forged and fraudulent identity documents."

The Internal Revenue Service's Criminal Investigation Division led the investigation of this case with the assistance of the United States Department of Homeland Security, the United States Postal Inspection Service, and the Duplin County Sheriff's Office.

Assistant United States Attorney Susan B. Menzer represented the government.

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