



NEWS

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Division of Revenue
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FOR FURTHER INFORMATION
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DELAWARE CITY WOMAN PLEADS GUILTY TO RECEIVING FRAUDULENT TAX REFUND

(Wilmington, DE) – Patrick T. Carter, Director of Revenue announced today that Nicole E. Cebenka, 22, pleaded guilty in NCC Superior Court to one felony count of theft over \$1,500 after receiving a fraudulent income tax refund.

An investigation conducted by the State Fire Marshal's Office and the Delaware Division of Revenue's Criminal Investigation Unit established that Cebenka filed a false 2010 tax return. In this return, Cebenka unlawfully claimed an acquaintance as a dependent, as well as his two children who had previously died in a Delaware City fire on October 4, 2010. Cebenka also claimed a false earned income tax credit on the return.

The combined federal and state tax loss totaled more than \$6,000.

Cebenka was sentenced to a two-year suspended prison term. In addition to the suspended sentence, she was placed on supervised probation and ordered to pay restitution to the Division of Revenue and the IRS, representing the tax loss from her unlawful conduct.

This case was prosecuted by the Delaware Attorney General's Office.

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