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**Embezzlement defendant accepts plea agreement**  
*Deal calls for restitution to victim, Taxation and Revenue*

SANTA FE — Heather Barna of Santa Fe has been sentenced to five years of supervised probation after pleading guilty to one count of embezzlement in 1<sup>st</sup> Judicial District Court.

Under a plea agreement with the District Attorney's Office in the 1<sup>st</sup> Judicial District, Barna has agreed to make restitution of \$230,253.07 to her former employer. She must also pay \$30,653 in tax due to the Taxation and Revenue Department plus a \$15,327 civil fraud penalty and interest until the amount is paid in full.

Barna received a conditional discharge in the case, meaning if she successfully complies with all conditions of the agreement and probation, the charge will be dismissed.

She will need to execute a promissory note for any restitution remaining to the victim before discharge of her probation, and an installment agreement with Taxation and Revenue for any remaining tax, penalty or interest due after completion of probation.

Barna will not be eligible for early release from probation unless restitution to both parties is paid in full.

The case was investigated by the New Mexico Taxation and Revenue Department's Tax Fraud Investigations Division and was prosecuted by the 1<sup>st</sup> Judicial District Attorney's Office in Santa Fe.

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*The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.*

*The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.*

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