

## Criminal Investigator General/Primary/Subject Investigation Report

### SECTION I - Input Control

|  |   |  |   |
|--|---|--|---|
| <b>A. Action:</b><br><input checked="" type="checkbox"/> Initiate<br><input type="checkbox"/> Update<br><input type="checkbox"/> Change Relationship | <b>B. Investigation Type:</b><br><input type="checkbox"/> General<br><input type="checkbox"/> Primary<br><input checked="" type="checkbox"/> Subject Criminal<br><input type="checkbox"/> Subject Seizure | <b>C. Investigation Number:</b><br>580230198<br><br><b>D. Related Investigation(s)</b><br>General<br>Primary 580220049 | <b>E. Initials:</b><br>Review: EMD<br><br>Operator: <i>[Signature]</i><br><br><b>F. Entry Date:</b> 9/23/02 |
|--|---|--|---|

### SECTION II - Required Data Entries

|   |   |
|---|---|
| General Investigation (G-1): 1,2,6,12,13,15,16,17,23,71<br>Primary Investigation (P-2): 1,2,3,4,6,7,8,9,10,12,13,15,16,17,18,23,27,29,71<br>Subject Investigation (S-3): 1,2,3,4,6,7,8,9,10,12,13,15,16,17,18,19,20,23,25,27,29,71<br>Subject Seizure (SSI-4): 1,2,3,4,6,7,8,9,10,12,13,19,23,29,71 | G,P,S, or SSI = Mandatory entries<br>g,p,s, or ssi = Optional entries |
|---|---|

### SECTION III - Special Agent Assignment

|   |  |
|---|--|
| 1. SSN (G/P/S/SSI) Lead <span style="background-color: black; color: black;">[REDACTED]</span> Secondary <span style="background-color: black; color: black;">[REDACTED]</span> | 2. Name (Last) (G/P/S/SSI) BERGSTROM <i>56</i> |
|---|--|

### SECTION IV - Investigation Identification

|   |   |   |  |
|---|---|---|--|
| 3. Gender Code (P/S/SSI) M  | 4. TIN (P/S/SSI) <span style="background-color: black; color: black;">[REDACTED]</span> | 5. Date of Birth (p/s) <span style="background-color: black; color: black;">[REDACTED]</span> <i>56</i> |  |
| 6. Name (G/P/S/SSI)   |   | Last MARCHELLETTA   |  |
|   |   | First GERARD  |  |
|   |   | Middle C.   |  |
|   |   | Extended  |  |
| 7. Address (P/S/SSI) <span style="background-color: black; color: black;">[REDACTED]</span> |   |   |  |
| 8. City/Town (P/S/SSI) Alpharetta   |   |   |  |
| 9. State (P/S/SSI) GA   |   | 10. Zip Code (P/S/SSI) 30004  |  |
| 11. Alias/DBA/Partnership (s)   |   |   |  |
| Code 1 - Alias <input type="checkbox"/>   |   |   |  |
| Code 2 - DBA <input type="checkbox"/>   |   | Circle Industries USA, Circle Group   |  |
| Code 3 - Partnership <input type="checkbox"/>   |   |   |  |

12. Allegation of Non-Compliance (G/P/S/SSI)  
 Marchelletta owns large drywalling business (Circle Industries USA and Circle Group LLC) in Alpharetta, GA, that specializes in large scale construction projects. In March 2001, U.S. Customs seized \$1.5 million in endorsed checks to Circle Group Ltd. (a Bahamian Co.) sent via Fed Ex to the Bahamas. Fed Ex package was valued at \$1.00. Circle Group LLC attorney asked Customs asked if Customs was going to contact IRS. Subsequent interview by Customs of a CI disclosed that Marchelletta was sending funds offshore to evade corporate taxes.

|  |                              |                                 |                          |                                       |                             |   |                      |                     |
|--|------------------------------|---------------------------------|--------------------------|---------------------------------------|-----------------------------|---|----------------------|---------------------|
| 13. CIP NO. (G/P/S/SSI) 110                                    | 14. Grand Jury (p/s) Code 98 | Date (MM/YYYY) 01/2002          | 15. Industry (G/P/S) 605 | 16. Occupation (G/P/S) 121            | 17. Illegal Act (G/P/S) 998 | 18. Source (P/S) 73   | 19. Level (S/SSI) 13 | 20. Notoriety (S) B |
| 21. Organized Crime Group (g/p/s/ssi) 02                       |                              | 22. OCDETF Number (p/s)         |                          | 23. Fraud Scheme Code (G/P/S/SSI) 149 |                             | 24. Service Center Scheme Number (p/s)  |                      |                     |
| 25. Statute Date (S) 03/15/2005                                |                              | 26. Due Date (g/p/s) 04/30/2003 |                          | 27. Method of Filing (P/S) 98         |                             | 28. Related Statute Test (Yes/No) Indicator (p/s) No                              |                      |                     |
| 29. Violations Under Investigation (P/S/SSI)                   |                              | 30. Tax Periods                 |                          | Form                                  |                             | 31. Provable Money Laundering Amount (s) \$                                       |                      |                     |
|  |                              | Principal 26-7206(1)            |                          | Under (YYYY/MM)                       |                             |   |                      |                     |
|  |                              | Other 26-7206(2)                |                          | Investigation                         |                             |   |                      |                     |
|  |                              | Other                           |                          | (p/s)                                 |                             |   |                      |                     |
|  |                              |                                 |                          |                                       |                             |   |                      |                     |
| 32. Money Laundering/Currency Violations (g/p/s/ssi) Violation |                              | Form Code                       |                          | Scheme Code                           |                             | 33. Fugitive/Arrest (s) (Fugitive = CD60 Arrest = CD61) Fugitive Date Arrest Date |                      |                     |
|  |                              |                                 |                          |                                       |                             | CI Arrest (Yes/ No)   |                      |                     |

### SECTION V - Investigation Status

|  |                               |
|--|-------------------------------|
| 34. Status Code (g/p/s/ssi) 01 Status Date | 35. Reason Closed (g/p/s/ssi) |
|--|-------------------------------|

**SECTION VI - Other Investigation Information**

|  |                 |               |      |
|--|-----------------|---------------|------|
| 36. AFTRAK/CATS No. (ssi)                              | S               | S             | S    |
| 37. Multi Agency Code (g/p/s)                          | Code 13         | Code          | Code |
| 38. Undercover Number (g/p/s/ssi)                      |                 | Date Approved |      |
| 39. Consensual Number (g/p/s)                          |                 | Date Approved |      |
| 40. Search Warrant (p)                                 | Number Executed | Date Executed |      |
| 41. U.S. Mail Cover (p)                                | Number Approved | Date Approved |      |
| 42. Summons Enforcement Indicator (s)                  |                 |               |      |
| 43. Financial Investigative Task Force Indicator (p/s) |                 |               |      |
| 44. Reserved   |                 |               |      |
| 45. Headquarters Purpose Code (g/p/s/ssi)              |                 |               |      |
| 46. Area Purpose Code (g/p/s/ssi)                      |                 |               |      |
| 47. Field Office Purpose Code (g/p/s/ssi)              |                 |               |      |

**SECTION VII - Prosecution Recommendation Information**


|   |                               |
|---|-------------------------------|
| 48. Judicial District Code (p/s)                            | 19                            |
| 49. Counsel Office Code (s)                                 |                               |
| 50. Method of Evasion Code (s)                              |                               |
| 51. Method of Computation Code (s)                          |                               |
| 52. Total Criminal Deficiency (s) \$                        |                               |
| 53. Principal Recommended Violation IRS Violations only (s) |                               |
| 54. Other Recommended Violation IRS Violations only (s)     |                               |
| 55. Recommended Period (s):                                 | Periods (YYYY/MM) Form Number |

56. Sentencing Impact - SAR (s)

**SECTION VIII - Legal Action Information**

|  |  |                         |
|--|--|-------------------------|
| 57. Principal Information/Indictment Violation - IRS Violations only (s) |  |                         |
| 58. Other Information/Indictment Violation - IRS Violations only (s)     |  |                         |
| 59. District Court Docket Number (s)                                     |  |                         |
| 60. Associated Non-IRS Indictments (s):                                  | Name (Last, First, Middle Initial) Violation |                         |
| 61. Final Sentencing Impact (s)  |  |                         |
| 62. Principal Sentenced Violation (s)                                    |  |                         |
| 63. Other Sentenced Violation (s)  |  |                         |
| 64. Months to Serve (s)  | 65. Months Probation (s)                     | 66. Fines to Pay (s) \$ |
| 67. Conditional Probation Expiration Date (s)                            | 68. Conditional Probation Terms Met (s)      |                         |
| 69. Media Coverage Code (s)  | Date   | Code Date               |
| 70. Federal Record Center Information (g/p/s/ssi)                        |  |                         |

**SECTION IX - Criminal Investigation Approval**

|               |   |  |                               |
|---------------|---|--|-------------------------------|
| 71. Signature |  | Assistant Special Agent in Charge<br>Title | 09/12/2002<br>Date Authorized |
|---------------|---|--|-------------------------------|