

**View/Edit Investigation - MARCHELLETTA, GERARD C (SCI)
(580230198)
Quick Summary**

Review the information and click the "Finish" button

Accuracy Review

Reviewed By	Review Date	Review Comment
THORNTON, DIANE	2/27/2007	100 Percent CIMIS Accuracy Review

Affected Investigations

Investigation Name	Investigation Type	Investigation Number
MARCHELLETTA, GERARD C	SCI	580230198

Allegations

Allegation	Entry Date
SUBJECT OWNS LARGE DRYWALLING BUSINESS LOCATED IN ALPHARETTA, GA THAT SPECIALIZES IN LARGE SCALE CONSTRUCTION PROJECTS. IN MARCH 2001, U.S. CUSTOMS SEIZED \$1.5 MILLION IN ENDORSED CHECKS BELONGING TO THE SUBJECT'S BUSINESS.	4/23/2009

Approve/Reject Decision Information

Decision Date: 8/29/2006
 Decision: SAC forwards the SAR to the DOJ
 Approving Employee: MCDANIEL, REGINAEL D

Assigned Office/Group

Assigned Office/Group	Begin Date	End Date
Atlanta FO Branch B Group 01	9/12/2002	6/6/2009
Atlanta FO Branch A Group 02	6/7/2009	

Assignments

Begin Date	End Date	Type	Name	Employee Status	Non Employee Status	Office/Group	Position	Phone Number
1/31/2002	5/14/2007	Lead	BERGSTROM, PATRICIA L	Active	N/A	Atlanta FO SAC Office (P)	Program Coordinator (P)	404-338-7540
5/15/2007		Lead	CHAVIS, HARRY THOMPSON JR	Active	N/A	Atlanta FO Branch A Group 02 (P)	Special Agent (P)	404-338-9417

Fraud Scheme /Criminal Activities

Fraud Scheme/Criminal Activity

Not Listed

Identities

Name	Identity Type	TIN	Gender	DOB	Relationship	LDC Tier
MARCHELLETTA, GERARD C	Primary	[REDACTED]	Male	6/10/1965		

b6

Addresses

Primary	Address Type	Street Address	City/Town	State/Country	Postal Code
Primary	Residence	515 TULLAMORE WAY	ALPHARETTA	GA/United States	30004-

Alias/DBA/Partnerships

Alias/DBA/Partnerships Type	Name
D/B/A	CIRCLE INDUSTRIES USA

Name	Identity Type	TIN	Gender	DOB	Relationship	LDC Tier
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Addresses

Primary	Address Type	Street Address	City/Town	State/Country	Postal Code
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

b7c

b6

Related Investigations

Investigation Name	Investigation Number	Investigation Type	Status	Status Date	Assigned CI Office/Group	Lead Assignment	Phone Number
[REDACTED]	580630178	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	120320257	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Name	Identity Type	TIN	Gender	DOB	Relationship	LDC Tier
KOTTWITZ, THERESA	Associate	[REDACTED]	Female	10/11/1957	Unknown at time of 2006 Conversion	

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Addresses

Primary	Address Type	Street Address	City/Town	State/Country	Postal Code
Primary	Residence	11645 WINDBROOKE WAY	ALPHARETTA	GA/United States	30005-

Related Investigations

Investigation Name	Investigation Number	Investigation Type	Status	Status Date	Assigned CI Office/Group	Lead Assignment	Phone Number
KOTTWITZ, THERESA L	580630082	SCI	Defendant files an Appeal of the	6/24/2008	Atlanta FO Branch A Group 02	CHAVIS, HARRY THOMPSON JR	404-338-9417

			sentencing			
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Name	Identity Type	TIN	Gender	DOB	Relationship	LDC Tier
MARCHELLETTA, GERARD C SR	Associate		Male	12/13/1934	Unknown at time of 2006 Conversion	

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Addresses						
Primary	Address Type	Street Address	City/Town	State/Country	Postal Code	
Other	Residence	320 NEWPORT BAY COVE	ALPHARETTA	GA/United States	30005-	
Primary	Residence	6790 STERLING DRIVE	SUWANEE	GA/United States	30024-	

Related Investigations							
Investigation Name	Investigation Number	Investigation Type	Status	Status Date	Assigned CI Office/Group	Lead Assignment	Phone Number
MARCHELLETTA, GERARD C SR	580630083	SCI	Defendant files an Appeal of the sentencing	7/2/2008	Atlanta FO Branch A Group 02	CHAVIS, HARRY THOMPSON JR	404-338-9417

Investigation Docket Number

Investigation Docket Number
1:07-CR-107-TCB

Investigation Grade Level

This is the Investigation Grade Level:	13
1. Grade Level 13 - To Change Recommended Grade Level Use the Update Investigation Grade Level Questionnaire Activity	
	Yes

Investigation Identification

Investigation Type: SCI

Related Primary or Subject Criminal Investigation: MARCHELLETTA, GERARD C (SCI) (580230198)

Related General Investigation:

Assigned CI Office/Group: Atlanta FO Branch A Group 02

Industry: Construction-Commercial

Occupation: Owner

Source: Other Federal Agency

Referring Country/State:

IRS Operating Division Fraud Referral Number:

CIP: General Fraud
Grand Jury Type: Grand Jury - Prior to tracking by type of Grand Jury
Grand Jury Request Date: 1/1/2002
Service Initiated DOJ Approval Date:
Method of Filing: Unknown at time of conversion 2006
IRS Operating Division Special Projects:
Due Date: 8/30/2006

Investigation Relationships

Investigation Name	Investigation Number	Type	Status	Assigned CI Office/Group	Lead Assignment	Phone Number
KOTTWITZ, THERESA L	580630082	SCI	Defendant files an Appeal of the sentencing	Atlanta FO Branch A Group 02	CHAVIS, HARRY THOMPSON JR	404-338-9417
MARCHELLETTA, GERARD C SR	580630083	SCI	Defendant files an Appeal of the sentencing	Atlanta FO Branch A Group 02	CHAVIS, HARRY THOMPSON JR	404-338-9417
MARCHELLETTA, GERARD C	580230198	SCI	Defendant files an Appeal of the sentencing	Atlanta FO Branch A Group 02	CHAVIS, HARRY THOMPSON JR	404-338-9417

Media Coverage

Media Coverage Date	Media Coverage Type	Additional Information
4/18/2007	Printed Material - Including Online News (IRS or Tax Mentioned)	
6/20/2008	Printed Material - Including Online News (IRS or Tax Mentioned)	
10/4/2007	Printed Material - Including Online News (IRS or Tax Mentioned)	

Notes

Note Date	Note Type	Note	Author
10/13/2009	Required Note - Source	Unknown at time of 2006 Conversion	CULP, WILLIAM F
8/7/2008	Required Note - Criminal Activity Type	Tax Fraud	CHAVIS, HARRY THOMPSON JR
3/30/2007	Required Note - Accuracy Review	100 Percent CIMIS Accuracy Review	THORNTON, DIANE
5/3/2006	Data Conversion	The Criminal Deficiency Recommended Amount of 0 was removed because the migrated violations do not allow it The District Court Docket Number of 0 was removed because the migrated statuses do not allow it	JONES, JOHN F
5/3/2006	Data Conversion	The following PI selected for this investigation was elevated and the following information was not migrated, CI Program ID: 11, Description: General Fraud Due Date: 2002-09-30 Electronic Crimes: Not used Federal Records Center Number: No entry at the time the SCI was elevated Method of Filing ID 9, Description: Unknown at time of conversion 2006 Forensic Lab: Not used	JONES, JOHN F

Grand Jury ID: No entry at the time the SCI was elevated, Description: No entry at the time the SCI was elevated, Request Date: No entry at the time the SCI was elevated, Approval Date: No entry at the time the SCI was elevated Industry ID: 6, Description: Construction-Commercial Investigation Type: P Judicial District ID: 21, Description: Georgia, Northern Occupation ID: 30, Description: Owner Referring Country ID: No entry at the time the SCI was elevated, Name: No entry at the time the SCI was elevated Referring State ID: No entry at the time the SCI was elevated, Name: No entry at the time the SCI was elevated Related Statute Test: Not used Source ID: 34, Description: Other Federal Agency, Source Referral Number: No entry at the time the SCI was elevated IRS Special Project ID: No entry at the time the SCI was elevated, Description: No entry at the time the SCI was elevated Statute Of Limitations Date: No entry at the time the SCI was elevated Transcription Center: Not used Trial Illustrator: Not used

Organized Enterprises

Organized Enterprise

LCN/Italian

Other Agencies

Agency

Assisting Country/State

U.S. Customs Service

Plan Of Significant Actions

Source	Action Item	ECD	Revised ECD	Completion Date	Direction/Comment to the Special Agent
Ad Hoc	General Comment/Update	7/18/2008			subject was sentenced on 6/20/08 to 36 months, 4 years supervised release and a fine of \$50,000. the J&C was filed by the court on 7/1/08. the subject has 10 days to file an appeal. CIMIS will be updated once the 10 days has expired and or the judge has ruled on the appeal.
Case Review	General Comment/Update	4/30/2008			PER CASE REVIEW...SA IS TO MAKE CONTACT WITH AUSA ON SENTENCING DATE

Prosecution Recommendation

Judicial District: Georgia, Northern

Principal Method of Evasion: Understated Income

Method of Computation: Specific Items

Recommended Criminal Tax Deficiency Amount: [REDACTED] BS
CR

Recommended Money Laundering Amount:

Sentencing Information

Judicial District: Georgia, Northern

Months to Serve: 36

Months Probation: 36

Amount of Fines to Pay: \$50000.00

Amount of Restitution:

Conditional Probation Date:

Conditional Probation Terms:

Conditional Probation Results:

Status

Status	Status Date	Status Insert Date	Authorized By
Defendant files an Appeal of the sentencing	7/2/2008	8/7/2008	CHAVIS, HARRY THOMPSON JR
Sentenced with No Appeal of Conviction	6/20/2008	8/6/2008	CHAVIS, HARRY THOMPSON JR
Jury Guilty	10/3/2007	10/3/2007	CHAVIS, HARRY THOMPSON JR
Defendant pleads Not Guilty	10/3/2007	10/3/2007	CHAVIS, HARRY THOMPSON JR
Indictment	4/3/2007	4/4/2007	HOLLOMAN, THOMAS J III
DOJ forwards the SAR to the USAO with Pros. Rec.	10/24/2006	10/25/2006	HOLLOMAN, THOMAS J III
SAC forwards the SAR to the DOJ	8/29/2006	8/29/2006	MCDANIEL, REGINAEL D

SA/SSA forwards the SAR to the SAC with a request for Pros. Rec.	8/23/2006	8/23/2006	HOLLOMAN, THOMAS J III
CT Attorney forwards the SAR to SSA	8/11/2006	8/17/2006	HOLLOMAN, THOMAS J III
SA/SSA forwards the SAR to Criminal Tax Attorney	6/20/2006	8/10/2006	HOLLOMAN, THOMAS J III
CCR forwards the SAR to SSA	5/31/2006	8/10/2006	HOLLOMAN, THOMAS J III
SA/SSA forwards the SAR to CCR	5/5/2006	8/10/2006	HOLLOMAN, THOMAS J III
SCI Approved (Elevated)	9/12/2002	9/23/2002	Conversion, Data
PI Requested to be elevated to a SCI	9/12/2002	9/23/2002	
PI Approved	1/9/2002	1/9/2002	Conversion, Data
PI Requested	1/9/2002	1/9/2002	

Statute of Limitations

Statute of Limitations Expiration Date: 12/6/2007

Summons Enforcement

Summons Enforcement: No

Tax Deficiencies/ML Dollar Amounts

Estimated Criminal Tax Deficiency Amount: \$0.00

Recommended Criminal Tax Deficiency Amount: [REDACTED] b5
ap

Estimated Money Laundering Amount:

Recommended Money Laundering Amount:

Tax Period

Tax Period Level	Tax Period	Tax Form
Under Investigation	199912	U.S. Individual Income Tax Return

Under Investigation	199912	U.S. Corporation Income Tax Return
Under Investigation	200003	U.S. Corporation Income Tax Return
Under Investigation	200012	U.S. Individual Income Tax Return
Under Investigation	200012	U.S. Corporation Income Tax Return
Under Investigation	200112	U.S. Individual Income Tax Return
Under Investigation	200112	U.S. Corporation Income Tax Return
Recommended	200103	U.S. Corporation Income Tax Return

Violations

Level	Type	Violation	Currency Form	Trade/Business
Under Investigation	Primary	26-72061		
Under Investigation	Secondary	26-72062		
Recommended	Primary	26-72061		
Indicted	Primary	18-371k		
Indicted	Secondary	26-72061		
Indicted	Secondary	26-72062		
Sentenced	Primary	18-371k		
Sentenced	Secondary	26-72061		
Sentenced	Secondary	26-72062		