

## Criminal Investigator General/Primary/Subject Investigation Report

### SECTION I - Input Control

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

General Investigation (G-1): 1,2,6,12,13,15,16,17,23,71 Primary Investigation (P-2): 1,2,3,4,6,7,8,9,10,12,13,15,16,17,18,23,27,29,71 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 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 g,p,s, or ssi = Optional entries
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### 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>
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### 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"/>	
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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
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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
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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)
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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
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29. Violations Under Investigation (P/S/SSI) Principal 26-7206(1) Other 26-7206(2) Other	30. Tax Periods Under Investigation (p/s) <table style="width: 100%; border-collapse: collapse;"> <tr> <th>Periods (YYYY/MM)</th> <th>Form Number</th> </tr> <tr> <td>1999/12</td> <td>1040</td> </tr> <tr> <td>2000/12</td> <td>1040</td> </tr> <tr> <td>2001/12</td> <td>1040</td> </tr> <tr> <td>1999/03</td> <td>1120</td> </tr> <tr> <td>2000/03</td> <td>1120</td> </tr> <tr> <td>2001/03</td> <td>1120</td> </tr> </table>	Periods (YYYY/MM)	Form Number	1999/12	1040	2000/12	1040	2001/12	1040	1999/03	1120	2000/03	1120	2001/03	1120	31. Provable Money Laundering Amount (s) \$
Periods (YYYY/MM)	Form Number															
1999/12	1040															
2000/12	1040															
2001/12	1040															
1999/03	1120															
2000/03	1120															
2001/03	1120															

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)
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### SECTION V - Investigation Status

34. Status Code (g/p/s/ssi) 01 Status Date	35. Reason Closed (g/p/s/ssi)
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**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 Title	09/12/2002 Date Authorized
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