

Criminal Investigation General Primary/Subject Investigation Report

SECTION I - Input Control

A. Action: <input type="checkbox"/> Initiate <input checked="" type="checkbox"/> Update <input type="checkbox"/> Change Relationship	B. Investigation Type: <input type="checkbox"/> General <input type="checkbox"/> Primary <input checked="" type="checkbox"/> Subject Criminal <input type="checkbox"/> Subject Seizure	C. Investigation Number: 580230198 D. Related Investigation(s) General Primary 580220049	E. Initials: Review: <u>EMD</u> Operator: <u>[Signature]</u> F. Entry Date: 12/18/02
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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 [Redacted] Secondary [Redacted]	2. Name (Last) (G/P/S/SSI) BERGSTROM <u>56</u>
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SECTION IV - Investigation Identification

3. Gender Code (P/S/SSI) M	4. TIN (P/S/SSI) [Redacted]	5. Date of Birth (p/s) [Redacted] <u>56</u>	
6. Name (G/P/S/SSI) Last MARCHELLETTA First GERARD Middle C. Extended			
7. Address (P/S/SSI) [Redacted]			
8. City/Town (P/S/SSI) Alpharetta		10. Zip Code (P/S/SSI) 30004	
9. State (P/S/SSI) GA			
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) 03/15/2006		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) Principal 26-7206(1) Other 26-7206(2) Other		30. Tax Periods Under Investigation (p/s) <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Periods (YYYY/MM)</th> <th>Form Number</th> </tr> </thead> <tbody> <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> </tbody> </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)																		

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		Information		S	
36. AFTRAK/CATS No. (ssi)	S			Code	Code
37. Multi Agency Code (g/p/s)	Code 13	Code		Date Approved	
38. Undercover Number (g/p/s/ssi)				Date Approved	
39. Consensual Number (g/p/s)				Date Executed	
40. Search Warrant (p)	Number Executed			Date Approved	
41. U.S. Mail Cover (p)	Number 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