

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA	*	DOCKET NO. 10-094
v.	*	SECTION: "K"
ANTHONY TULLI	*	18 U.S.C. § 2
		18 U.S.C. § 1001
	*	18 U.S.C. § 1341
		18 U.S.C. § 1343
	*	26 U.S.C. § 7202
	* *	

FACTUAL BASIS

Should this matter have been tried before a jury, the government would have proved beyond a reasonable doubt through the introduction of competent testimony and admissible tangible exhibits the following to support the allegations charged by the government in the Superceding Bill of Information now pending against the defendant, **ANTHONY TULLI** (“**TULLI**”).

COUNT 1 - MAIL FRAUD

Beginning in September 1999 and continuing through March of 2005, **TULLI** contracted with ABC, LLC, a hair salon with locations in Mandeville and Covington, Louisiana, in the Eastern District of Louisiana. **TULLI** contracted with ABC, LLC to provide payroll services for a fee. Specifically, **TULLI** submitted weekly invoices to ABC, LLC for payroll and various state and federal taxes. **TULLI** was supposed to, among other things, issue payroll checks to ABC, LLC

employees and withhold state and federal taxes. In truth and in fact, **TULLI** did not submit the full amount of taxes to the appropriate authorities. Rather, **TULLI** stole the money. As part of the scheme and artifice to defraud ABC, LLC, Tulli listed his address as the point of contact with the various taxing authorities in order to have deficiency notices, when the taxes were not paid, sent through the U.S. Mail to **TULLI** directly, in order to hide his thefts of monies from ABC, LLC, which should have been sent to the proper taxing authorities. **TULLI** failed to submit \$42,675.84 in federal taxes. As a result of his failure to submit, ABC, LLC has been assessed \$32,000.00 in penalties and in interest.

COUNT 2 - WIRE FRAUD

Beginning in May of 2007 to March of 2008, in the Eastern District of Louisiana and elsewhere, the defendant **TULLI** knowingly devised and intended to devise a scheme and artifice to defraud DEF and obtain money and property by means of false and fraudulent pretenses, representations and promises by willfully and intentionally inflating various taxes and fees on invoices sent to DEF.

It was further part of the scheme and artifice to defraud that defendant **TULLI** contracted with DEF to provide payroll services for the corporation. Defendant **TULLI**, then a certified public accountant licensed in the State of Louisiana, agreed to, for a fee, submit bi-weekly invoices for payroll and taxes to DEF, and **TULLI** was to, among other things, issue payroll checks to DEF employees and withhold a variety of state and federal taxes, including state and federal income taxes, state and federal unemployment withholdings as well as federal social security and medicare withholdings. **TULLI** was to forward these taxes to the appropriate taxing authorities.

It was a further part of the scheme and artifice to defraud DEF that the defendant, **TULLI**, fraudulently inflated Louisiana unemployment taxes, and federal unemployment taxes, and FICA

by submitting false invoices to DEF representing the falsely inflated amounts.

It was a further part of the scheme and artifice that defendant **TULLI** caused payroll information to be transmitted to him by DEF, LLC, using the interstate wire system so he could prepare the fraudulently inflated invoices. **TULLI** stole approximately \$170,000.00 from DEF, LLC using the interstate wire system.

COUNT 3 - FAULURE TO SUBMIT TAXES

TULLI, a certified public accountant licensed in the State of Louisiana, was employed by GHI, LLC, from 1999 until his termination in 2002, in the Eastern District of Louisiana. As the CPA, who was performing the service for a fee, **TULLI** was the individual responsible for overseeing various financial areas including the overall responsibility for payroll tax matters, including the payment of Federal Income Tax (FIT), Federal Insurance Contributions Act (FICA), and Medical Account (MED) payments for all employees of GHI, LLC.

Beginning in the first quarter of 1999 and continuing through the last quarter of 2002, **TULLI** submitted weekly invoices to GHI, LLC for payroll and all taxes. GHI, LLC tendered a check to **TULLI** expecting that service to be provided. In truth and in fact, **TULLI** never sent any taxes or fees to the federal government for this time period. Instead, **TULLI** diverted money due the government and only forwarded to the employees of GHI, LLC their actual pay minus taxes and fees. **TULLI** prepared false pay stubs which were sent to the employees which indicated all taxes and fees had been paid. These taxes and fees were, in fact, diverted to other accounts controlled by **TULLI**. The total amount of taxes and fees not submitted to the federal government totaled \$818,879.21 for this time period.

COUNT 4 - FALSE STATEMENTS TO THE INTERNAL REVENUE SERVICE

On or about August 18, 2011 in the Eastern District of Louisiana, the defendant, **TULLI** did knowingly and willfully make a false, fictitious and fraudulent statement and representation as to a material fact in a matter within the jurisdiction of the United States, specifically the Internal Revenue Service, an agency of the United States, in that he submitted a Form 2848, titled “Power of Attorney and Declaration of Representative.” In Part II of that form, defendant, **TULLI**, claimed he was a Certified Public Accountant duly qualified to practice in the State of Louisiana, when in truth and in fact, the defendant **TULLI**, well knew that his CPA certificate was revoked by the State Board of Certified Public Accountants of Louisiana on May 17, 2010, making his August 18, 2011 statement to the Internal Revenue Service materially false.

All these matters will be proven by the testimony and records of special agents of the Internal Revenue Service-Criminal Investigation Division, the Department of the Treasury Inspector General as well as records of ABC, LLC, DEF, LLC, and GHI, LLC and other financial institutions located in the Eastern District of Louisiana.

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Date

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Date

ANTHONY TULLI
Defendant

Date