

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

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UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 JOHN CHRISTOPHER RASCHELLA, )  
 )  
 Defendant. )

INDICTMENT

**1 15 CR 244**

CASE NO:

Title 26, United States Code,  
Sections 7201 and 7203

**JUDGE POLSTER**

The Grand Jury charges that:

INTRODUCTION

At times material to this Indictment:

1. JOHN CHRISTOPHER RASCHELLA ("RASCHELLA") was a resident of various cities in the State of Ohio, including Parma, Ohio. RASCHELLA was a licensed insurance agent in the State of Ohio and in other states. RASCHELLA held a Bachelor of Science degree in business administration, with a major in accounting, and previously worked as a tax return preparer.

2. On or about May 30, 1990, RASCHELLA contracted with an insurance company (identified herein as "Insurance Company") to sell their insurance products. Under the terms of his agreement with Insurance Company, RASCHELLA was an independent contractor. As such, RASCHELLA was responsible for reporting all of his insurance commissions to the Internal Revenue Service ("IRS") each year on a tax return and paying the taxes due and owing to the IRS. RASCHELLA also sold insurance as an independent contractor for other companies and earned additional income by working for other insurance salesmen.

3. For the years 1989 through 2012, RASCHELLA was required to file U.S. Individual Income Tax Returns (Forms 1040) to report his insurance commissions and other income to the IRS. However, RASCHELLA failed to file timely tax returns for those years. RASCHELLA delinquently filed tax returns for 1989 through 1991, 1993 through 1999, and 2001 through 2010. RASCHELLA has never filed a tax return for 1992, 2000, 2011, or 2012.

4. On his delinquently-filed 2004 through 2010 tax returns, RASCHELLA reported that he owed federal income taxes. However, RASCHELLA failed to pay all taxes due and owing to the IRS for those years. On those returns, RASCHELLA made false statements about, among other things, his home address, filing status, gross receipts, and business expenses.

5. The IRS sent RASCHELLA numerous notices regarding his unfiled tax returns and unpaid taxes. Beginning in or around 2001, the IRS attempted to collect RASCHELLA's unpaid taxes by, among other things, levying RASCHELLA's bank accounts and insurance commissions.

6. Resource One, Corporation ("Resource One") was a nominee entity that RASCHELLA formed in the State of Nevada in or around 2003. RASCHELLA deposited income into a bank account he opened in the name of Resource One and used funds in that account to pay personal expenses. In or around 2004, RASCHELLA also leased and registered two luxury vehicles – a Cadillac Escalade and a Cadillac STS – in the name of Resource One. In or around 2004, RASCHELLA assigned a portion of his insurance commissions to Resource One. RASCHELLA has never filed a tax return in the name of Resource One or paid any income taxes on behalf of Resource One.

7. Legacy Foundation International ("Legacy Foundation") was a nominee entity that RASCHELLA formed in the State of Utah in or around 2003. RASCHELLA deposited income into a bank account his girlfriend opened in the name of Legacy Foundation and used funds in that account to pay personal expenses. Beginning in or around 2009 and continuing through at least in or around 2013, RASCHELLA also purchased, titled, and registered an Audi A4S luxury vehicle in the name of Legacy Foundation. RASCHELLA has never filed a tax return in the name of Legacy Foundation or paid any income taxes on behalf of Legacy Foundation.

8. In or around November 2009, RASCHELLA directed Insurance Company to deposit his insurance commissions into his girlfriend's bank account instead of into an account in his own name. RASCHELLA used funds in this bank account to pay personal expenses.

9. In or around February 2010, RASCHELLA caused an individual in the State of Texas to submit a false and fraudulent IRS Form 668-D, Release of Levy / Release of Property from Levy, which resulted in Insurance Company reducing the amount of insurance commissions that it paid over to the IRS in response to an IRS levy.

COUNT ONE

(26 U.S.C. § 7201 – Tax Evasion)

The Grand Jury further charges that:

10. The factual allegations of Paragraphs 1 through 9 are re-alleged and incorporated by reference as if fully set forth herein.

11. Beginning in or around 2001, and continuing until at least on or about the date of this Indictment, in the Northern District of Ohio, Eastern Division, and elsewhere, JOHN CHRISTOPHER RASCHELLA did willfully attempt to evade and defeat the payment of a large part of the income tax, interest, and penalties due and owing by him to the United States of

America for the calendar years 1995, 1996, and 1998 through 2010 by committing the following affirmative acts, among others:

- a. Assigning and attempting to assign his insurance commissions to nominees, including, but not limited to, Resource One;
  - b. Preparing and causing to be prepared, and filing and causing to be filed, false U.S. Individual Income Tax Returns (Forms 1040);
  - c. Depositing income into, and causing income to be deposited into, nominee bank accounts, including accounts in the name of Resource One, Legacy Foundation, and his girlfriend;
  - d. Leasing, purchasing, titling, and registering vehicles in nominee names, including in the names of Resource One and Legacy Foundation;
  - e. Conducting business in the name of Resource One rather than in his own name; and
  - f. Causing a false and fraudulent IRS Form 668-D, Release of Levy / Release of Property from Levy to be submitted to Insurance Company.
- All in violation of 26 U.S.C. § 7201.

COUNTS TWO THROUGH SIX

(26 U.S.C § 7203 – Failure to File Tax Returns)

The Grand Jury further charges that:

12. The factual allegations of Paragraphs 1 through 9 are re-alleged and incorporated by reference as if fully set forth herein.

13. During the calendar years set forth below, JOHN CHRISTOPHER RASCHELLA had and received gross income in the approximate amounts set forth below. By reason of such

gross income, he was required by law, following the close of the calendar year, and on or before the due dates set forth below, to make an income tax return to any proper officer of the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing all of the foregoing, he did willfully fail, on or about the due dates set forth below, in the Northern District of Ohio, Eastern Division and elsewhere, to make an income tax return.

<b>COUNT</b>	<b>CALENDAR YEAR</b>	<b>APPROXIMATE DUE DATE OF RETURN</b>	<b>APPROXIMATE AMOUNT OF GROSS INCOME</b>
TWO	2008	April 15, 2009	\$75,161.76
THREE	2009	April 15, 2010	\$72,158.12
FOUR	2010	October 15, 2011	\$103,238.15
FIVE	2011	October 15, 2012	\$135,062.13
SIX	2012	October 15, 2013	\$106,418.00

All in violation of 26 U.S.C. § 7203.

A TRUE BILL.

Original document – Signatures on file with the Clerk of Courts, pursuant to E-Government Act of 2002.

Reset Form

Print Form

Revised 12/20/11 (CP)

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF OHIO

15 CR 244  
JUDGE POLSTER

CRIMINAL DESIGNATION FORM (To be completed by the U.S. Attorney)

- CRIMINAL CATEGORY: 1.  General Criminal Felony  
 2.  All Misdemeanor, Minor, and Petty Offenses

OFFENSE(S) CHARGED: Title and Section: 26 USC § 7201 and 26 § 7203  
 Description of Offense: § 7201: Tax Evasion, § 7203: Failure to File Tax Returns and Pay Taxes  
 Statutory Penalty: § 7201: 5 years; \$250,000 fine; 3 years SVR; § 7203: 1 years; \$250,000 fine; 3 years SVR

THE UNITED STATES ATTORNEY CERTIFIES:

MAG. JUDGE VECCHIARELLI

- This superseding indictment or superseding information supersedes and supplants the entire previously filed indictment or information.  
 This supplemental information adds a count or counts for a defendant (or defendants) in a previously filed indictment or information.

THE SUPERSEDING INDICTMENT, SUPERSEDING INFORMATION OR SUPPLEMENTAL INFORMATION TO BE DIRECTLY ASSIGNED TO THE SAME JUDGE

Case No

Judicial Officer

This is a related case in that:

- This indictment is returned against a defendant(s) who is pending trial or sentencing or is on probation or supervised release (Judge and Case No. below), and this new case involves only the said defendant(s); OR  
 This criminal prosecution arises out of the same criminal transaction or series of criminal transactions as are charged in

Case No

Judicial Officer

Other Information:

Not Applicable.

(THIS RELATED CASE IS TO BE FILED BY RANDOM DRAW, AFTER WHICH REASSIGNMENT PURSUANT TO LCR 57.9 MAY BE SOUGHT.)

PREVIOUSLY FILED CRIMINAL CAUSE, IF ANY (INCLUDING COMPLAINTS)

CASE NO.

Judicial Officer

COUNTY THAT CONTROLS AS TO THE LOCATION OF COURT WHERE THIS CASE IS BEING FILED:

COUNTY: Cuyahoga (CHECK ONE)  1. DEFENDANT'S RESIDENCE  2. SITUS OF ALLEGED CRIME  
 3. OTHER

NAME AND ADDRESS OF DEFENDANT(S) AND DEFENSE ATTORNEY(S)

Custody:  State or Local  Federal  Writ Required

Attorney(s):

Defendant(s):

Name: John Christopher Raschella  
 Address: 6871 Ames Road  
 City, Zip: Parma Heights, Ohio 44129  
 Telephone: Unknown

Name: Darin Thompson, FPD  
 Address: 1600 West Second Street, Suite 750  
 City, Zip: Cleveland, Ohio 44113  
 Telephone: (216) 861-3460  
 E-Mail: darin\_thompson@fd.org

Assistant US Attorney

Robert J. Patton

Asset/Forfeiture handled by:

N/A

Date

06/30/2015

Telephone

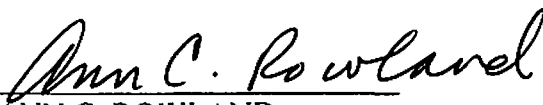
(216) 622-3856

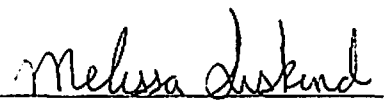
United States v. John Christopher Raschella

A TRUE BILL.

  
FOREPERSON

STEVEN M. DETTELBACH  
United States Attorney

By:   
ANN C. ROWLAND  
Deputy Chief, Criminal Division

  
MELISSA S. SISKIND  
Trial Attorney  
Department of Justice, Tax Division

JEFFREY A. MCLELLAN  
Trial Attorney  
Department of Justice, Tax Division