

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No.
v. : 26 U.S.C. § 7201
DEMETRIOS PERDIKIS : INDICTMENT

The Grand Jury in and for the District of New Jersey,
sitting at Trenton, charges:

COUNT 1

1. At all times relevant to this Indictment:

a. Mercerville Medical Associates ("MMA") was a medical
practice located in Trenton, New Jersey.

b. Defendant DEMETRIOS PERDIKIS, a medical doctor, was
employed by MMA and working to become a partner in the medical
practice.

c. Defendant DEMETRIOS PERDIKIS resided in Pennsylvania.

The Nu-Tek Kickbacks

2. As part of its practice, MMA, through its doctors, had
blood drawn from patients and sent the blood to specified
laboratories for testing as prescribed by the treating doctor.

3. Nu-Tek Diagnostic Lab ("Nu-Tek") was a laboratory
located in Langhorne, Pennsylvania that conducted scientific
blood work for medical doctors. Asim Niaz and Tauqir Khan were
principals of Nu-Tek.

4. Nu-Tek, through Asim Niaz and Tauqir Khan, agreed to pay the doctors at MMA in return for sending blood drawn from patients to Nu-Tek for scientific testing.

5. During 2002, defendant DEMETRIOS PERDIKIS received approximately \$33,000 for sending blood samples to Nu-Tek for testing which he used to buy into the MMA partnership.

Payments from the Capitation Account

6. Horizon Health Insurance Company ("Horizon") was a provider of health insurance services.

7. Health care providers such as MMA sometimes sign what are known as capitation agreements with health insurance companies such as Horizon whereby it is agreed that certain medical services will be provided to individuals insured by the health insurance company for a fixed cost. The amount of the payment is determined by the number of services provided and the number of patients that are cared for by a particular medical practice. The fixed payment is paid by the health insurance company to the medical services provider regardless of whether the patients actually seek medical care or not.

8. For the years 2002 and 2003 MMA had a capitation agreement with Horizon (hereinafter the "Capitation Agreement") whereby Horizon paid a monthly fee to MMA for services whether the services were provided or not. By virtue of the Capitation Agreement MMA received between \$8,000 and \$10,000 per month from

Horizon.

9. The proceeds from the Capitation Agreement were not deposited into MMA's account but rather were deposited into a bank account in the names of the partners of MMA (hereinafter the "Capitation Account") and payments were made from the Capitation Account to MMA doctors.

10. During 2002, defendant DEMETRIOS PERDIKIS received approximately \$24,000 from the Capitation Account reflecting his portion of moneys earned pursuant to the Capitation Agreement.

The Robert Wood Johnson Loan

11. In or about February, 2000, in contemplation of hiring the defendant DEMETRIOS PERDIKIS, MMA entered into an agreement with Robert Wood Johnson Hospital (hereinafter "RWJH"). Under the agreement, RWJH loaned \$150,000 to MMA which was to be paid to MMA in monthly installments of approximately \$4,166.67. The loan agreement between MMA and RWJH included a loan forgiveness provision whereby repayment of the loan would be forgiven in exchange for the defendant DEMETRIOS PERDIKIS providing medical services to RWJH for three hours per week over a three year period. The monthly proceeds from the loan were not deposited into MMA's account but rather were deposited into the Capitation Account.

12. During 2002, defendant DEMETRIOS PERDIKIS received approximately \$41,670 from the Capitation Account reflecting his

portion of moneys earned pursuant to the loan agreement between RWJH and MMA.

13. On or about August 12, 2003, defendant DEMETRIOS PERDIKIS signed and caused to be filed with the Internal Revenue Service a 2002 U.S. Individual Income Tax Return, Form 1040. That return stated that his taxable income for the calendar year 2002 was \$175,134, and that he was due a refund of \$4,072. The tax return that was filed by defendant DEMETRIOS PERDIKIS failed to report the approximately \$33,000 that he received as kickbacks from Nu-Tek; the approximately \$24,000 from the Capitation Account reflecting his portion of moneys earned pursuant to the Capitation Agreement; and the approximately \$41,670 from the Capitation Account reflecting his portion of moneys earned pursuant to the loan agreement between RWJH and MMA.

14. The 2002 tax return filed by defendant DEMETRIOS PERDIKIS was false in that it understated his taxable income and claimed a refund to which he was not entitled. Defendant DEMETRIOS PERDIKIS' total corrected taxable income for the year was approximately \$284,765, upon which an additional income tax of approximately \$41,013 was due and owing to the United States.

15. On or about August 12, 2003, in the District of New Jersey, defendant

DEMETRIOS PERDIKIS

did knowingly and willfully attempt to evade and defeat a

substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service the tax return described in paragraph 13, knowing it to be false and fraudulent as described in paragraph 14.

In violation of Title 26, United States Code, Section 7201.

COUNT 2

1. Paragraphs 1 through 4; 6 through 9; and 11 of Count 1 are realleged and incorporated as if fully set forth herein.

2. During 2003, defendant DEMETRIOS PERDIKIS was credited with having paid approximately \$27,000 for his purchase into the MMA partnership. The approximately \$27,000 for which he was credited had been paid by Nu-Tek in exchange for his sending blood samples to Nu-Tek for testing.

3. During 2003, defendant DEMETRIOS PERDIKIS received approximately \$30,105 from the Capitation Account reflecting his portion of moneys earned pursuant to the Capitation Agreement.

4. During 2003, defendant DEMETRIOS PERDIKIS received approximately \$12,501 from the Capitation Account reflecting his portion of moneys earned pursuant to the loan agreement between RWJH and MMA.

5. On or about October 15, 2004, defendant DEMETRIOS PERDIKIS signed and caused to be filed with the Internal Revenue Service a 2003 U.S. Individual Income Tax Return, Form 1040. That return stated that his taxable income for the calendar year 2003 was \$512,403, and that there was a tax due and owing of \$129,424. The tax return that was filed by defendant DEMETRIOS PERDIKIS failed to report the approximately \$27,000 that he received as kickbacks from Nu-Tek; the approximately \$30,105 from the Capitation Account reflecting his portion of moneys earned

pursuant to the Capitation Agreement; and the approximately \$12,501 from the Capitation Account reflecting his portion of moneys earned pursuant to the loan agreement between RWJH and MMA.

6. The 2003 tax return filed by defendant DEMETRIOS PERDIKIS was false in that it understated his taxable income and claimed a refund to which he was not entitled. Defendant DEMETRIOS PERDIKIS' total corrected taxable income for the year was approximately \$583,137, upon which an additional income tax of approximately \$26,620 was due and owing to the United States.

7. On or about October 15, 2004, in the District of New Jersey, defendant

DEMETRIOS PERDIKIS

did knowingly and willfully attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service the tax return described in paragraph 5 knowing it to be false and fraudulent as described in paragraph 6.

In violation of Title 26, United States Code, Section 7201.

A TRUE BILL

FOREPERSON

RALPH J. MARRA, JR.
Acting United States Attorney