

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	
	:	CRIMINAL NO. _____
	:	
v.	:	DATE FILED: _____
	:	
	:	VIOLATIONS:
	:	18 U.S.C. § 287 (false claims - 22 counts)
NICHOLAS MARINELLI	:	18 U.S.C. § 2 (aiding and abetting)

INDICTMENT

THE GRAND JURY CHARGES THAT:

COUNTS ONE THROUGH TWENTY-TWO

At all times material to this indictment:

1. Defendant NICHOLAS MARINELLI was a resident of Springfield Township, Delaware County, in the Eastern District of Pennsylvania, who prepared federal income tax returns from an office located at his home.
2. Defendant NICHOLAS MARINELLI prepared false, fictitious and fraudulent federal income tax returns on behalf of other individuals which were filed with the Internal Revenue Service.
3. These false, fictitious and fraudulent tax returns sought refunds based on false, fictitious and fraudulent deductions and/or credits.
4. The tax returns prepared by defendant NICHOLAS MARINELLI were false, fraudulent and fictitious because they stated that the filers had incurred deductions to which they were not entitled or were eligible for tax credits for which they were not entitled.