

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

UNITED STATES OF AMERICA

*

CRIMINAL NO. 22-204

v.

*

SECTION: B

JOEY J. STEVENSON

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* * *

FACTUAL BASIS

The defendant, JOEY J. STEVENSON (“STEVENSON”) has indicated that he intends to plead guilty as charged to Count One of the Indictment against him, that is, willful failure to comply with obligations to pay over taxes imposed on another person in violation of 26 USC § 7202.

The United States and defendant STEVENSON do hereby stipulate and agree that the allegations in the Indictment and the following facts are true and correct and that, should this matter have proceeded to trial, the United States would have proven them beyond a reasonable doubt, through the introduction of competent testimony and admissible tangible and documentary exhibits. This Factual Basis does not attempt to set forth all of the facts known to the United States at this time. The limited purpose of this Factual Basis is to demonstrate that there exists a sufficient legal basis for defendant STEVENSON’s guilty plea. By their signatures below, the parties expressly agree that there is a factual basis for the guilty plea that the defendant will tender. The parties also agree that this Factual Basis may, but need not, be used by the United States Probation Office and the Court in determining the applicable advisory guideline range under the United States Sentencing Guidelines or the appropriate sentence under 18 U.S.C. § 3553(a).

AUSA NDM
Defendant JS
Defense Atty. JCA

The defendant STEVENSON a resident of New Orleans, owned and operated Community Care Solutions, Inc. (“Community Care”), which provides psychiatric and behavioral health services within the Eastern District of Louisiana.

The Federal Insurance Contribution Act (“FICA”) requires employers to withhold Medicare and Social Security taxes from their employees’ wages. As owner and operator of Community Care, STEVENSON was solely responsible for withholding taxes from his employees’ paychecks, including federal income taxes, Medicare and social security taxes (commonly referred to as “trust fund” taxes or payroll taxes).

As owner and operator of Community Care, STEVENSON was required to make deposits of the Community Care payroll taxes to the Internal Revenue Service (“IRS”) on a periodic basis. In addition, STEVENSON was required to file, following the end of each calendar quarter, an Employer’s Quarterly Federal Income Tax Return (Form 941), setting forth the total amount of wages and other compensation subject to withholding, the total amount of income tax withheld, the total amount of social security and Medicare taxes due, and the total tax deposits.

As owner and operator of Community Care, STEVENSON was a “responsible person,” that is, he had the responsibility to collect, truthfully account for, and pay over Community Care’s employees’ payroll taxes to the IRS.

Beginning in 2015 and continuing through January 2019, STEVENSON failed to remit the majority of payroll taxes withheld from Community Care’s employees’ wages.

Beginning in 2015 and continuing through January 2019, STEVENSON further failed to timely file Form 941 quarterly employment tax returns with the IRS. Each Form 941 was due to be filed at the end of the month following the end of each calendar quarter.

STEVENSON withheld trust fund taxes from Community Care's employees' paychecks in the amounts listed by quarter in the chart below for the years 2015 through 2018, totaling \$541,896.20:

Tax Year	Q1	Q2	Q3	Q4	Total
2015	\$25,509.22	\$30,770.36	\$44,563.36	\$41,454.90	\$142,297.84
2016	\$38,844.47	\$30,798.80	\$36,020.62	\$43,565.56	\$149,229.45
2017	\$52,428.04	\$43,213.15	\$41,108.73	\$22,954.50	\$159,704.42
2018	\$18,546.78	\$21,843.89	\$26,464.23	\$23,809.59	\$ 90,664.49
				Total	\$541,896.20

For example, during the Fourth Quarter of 2018, ending December 31, 2018, STEVENSON deducted and collected from the total taxable wages of *Community Care's* employees, and truthfully accounted for, trust fund taxes in the amount of \$23,809.59. Tax payments for that quarter were due on or before January 31, 2019.


On or about January 31, 2019, in the Eastern District of Louisiana, STEVENSON did willfully fail to timely file a Form 941 quarterly employment tax return with the IRS and did willfully fail to pay over to the IRS the entirety of the federal income taxes withheld and FICA taxes due and owing to the United States on behalf of Community Care's employees, for the fourth quarter of 2018, in the amount of approximately \$23,809.59.

In addition to the trust fund taxes that an employer withholds from employees' payroll, an employer must also pay the IRS the employers' share of FICA taxes. In addition to the above tax loss from failure to pay over trust fund taxes, Community Care failed to pay the IRS a total of \$254,181.21 from 2015 through 2018, as listed in the chart below. When the employer's share is added to the trust fund tax loss, the total tax loss for relevant conduct purposes (going back through 2015 for both trust fund taxes and the employer's share) is \$796,077.41, as shown in the following table:

Tax Year	Trust Fund Taxes Withheld From Employees	Employer's Share	Total tax
2015	\$142,297.84	\$ 70,931.85	\$213,229.69
2016	\$149,229.45	\$ 70,879.45	\$220,108.90
2017	\$159,704.42	\$ 69,092.42	\$228,796.84
2018	\$ 90,664.49	\$ 43,277.49	\$133,941.98
Total	\$541,896.20	\$254,181.21	\$796,077.41

Various records, including income tax returns, IRS filing records, bank records, audio and video recordings, and documents and tangible objects would be introduced at trial to prove the facts as set forth above. In addition, the testimony of employees and agents of the Internal Revenue Service and other competent witnesses would be introduced at trial to prove the facts set forth above.

APPROVED AND AGREED TO:



 NICHOLAS D. MOSES
 Assistant United States Attorney

10/25/2022

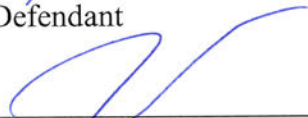
 Date



 JOEY J. STEVENSON
 Defendant

10/25/2022

 Date



 JOHN BUTLER
 Counsel for Defendant

10/25/22

 Date