FILED
U.S. DISTRICT COURT
EASTERN DISTRICT OF LA.
2022 SEP -1 P 4: 49
CAROL L. MICHEL
CLERK

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

INDICTMENT FOR FAILURE TO
PAY OVER WITHHOLDING AND FICA TAXES

UNITED STATES OF AMERICA	*	**CRIMINAL NO.** 22-204
v.	*	**SECTION:** SECT.B MAG.4
JOEY J. STEVENSON	*	**VIOLATION: 26 U.S.C. § 7202**

* * *

The Grand Jury charges that:

COUNT 1

A. AT ALL TIMES MATERIAL HEREIN:

1. The defendant, **JOEY J. STEVENSON ("STEVENSON")**, a resident of New Orleans, Louisiana owned and operated Community Care Solutions, Inc. ("Community Care"), which provided psychiatric and behavioral health services within the Eastern District of Louisiana.

2. 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).

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3. As owner and operator of Community Care, **STEVENSON** was required to make deposits of Community Care's 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.

4. 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.

5. Beginning in 2015 and continuing through in or about January 2019, **STEVENSON** failed to remit the payroll taxes withheld from his employees' wages.

6. Beginning in 2015 and continuing through in or about January 2019, **STEVENSON** further failed to timely file Form 941, employer's 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.

7. During the Fourth Quarter of 2018, ending December 31, 2018, **STEVENSON** deducted and collected from the total taxable wages of his employees, and truthfully accounted for, payroll taxes in the amount of approximately $23,809.59.

B. <u>THE OFFENSE CONDUCT:</u>

On or about January 31, 2019, in the Eastern District of Louisiana, **STEVENSON** did willfully fail to account for and 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 violation of Title 26, United States Code, Section 7202.

[redacted]

DUANE A. EVANS
UNITED STATES ATTORNEY

NICHOLAS D. MOSES
Assistant United States Attorney

New Orleans, Louisiana
September 1, 2022