

FILED
U.S. DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

2022 NOV 17 P 12:13

CAROL J. HUGHES

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

INDICTMENT FOR FAILURE TO ACCOUNT FOR AND PAY OVER TAXES

UNITED STATES OF AMERICA

v.

CORNEL MARTIN, SR.

*

CRIMINAL NO.

*

SECTION:

*

VIOLATION: 26 U.S.C. § 7202

* * *

The Grand Jury charges that:

COUNT 1

CORNEL MARTIN, SR., a resident of Thibodaux, Louisiana, conducted a business as a limited liability company under the name Global Workforce, LLC, with its principal place of business in Houma, Louisiana. During the first quarter of the year 2019, ending on or about March 31, 2019, he deducted and collected from the total taxable wages of his employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of approximately \$67,211. On or about April 30, 2019, in the Eastern District of Louisiana, he did willfully fail to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes withheld and due and owing to the United States of America for the quarter ending on or about March 31, 2019, in violation of Title 26, United States Code, Section 7202.

Fee _____
Process _____
X Dktd _____
CtRmDep _____
Doc.No. _____

NOTICE OF FORFEITURE

1. The allegation of Count 1 is incorporated by reference as though set forth fully herein for the purpose of alleging forfeiture to the United States.


2. As a result of the offense alleged in Count 1, the defendant, **CORNEL MARTIN, SR.**, shall forfeit to the United States pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any property real or personal which constitutes or is derived from proceeds traceable to said offenses.

3. If any of the property subject to forfeiture, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be subdivided without difficulty;

the United States shall seek a money judgment and, pursuant to Title 21, United States Code, Section 853(p), forfeiture of any other property of the defendant up to the value of said property.

DUANE A. EVANS
UNITED STATES ATTORNEY


BRANDON S. LONG
Assistant United States Attorney

New Orleans, Louisiana
November 17, 2022