

FILED
U.S. DISTRICT COURT
EASTERN DISTRICT OF LA.
2019 JUN -4 P 2:26
WILLIAM W. BLEVINS
CLERK *WB*

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

**BILL OF INFORMATION FOR FAILURE TO ACCOUNT FOR AND PAY
OVER EMPLOYMENT TAXES TO THE INTERNAL REVENUE SERVICE**

UNITED STATES OF AMERICA

v.

MARTHA BUEZO MARTINEZ

* CRIMINAL DOCKET NO.

* SECTION:

* VIOLATION: 26 U.S.C. § 7202

*

* * *

**19 - 113
SECT. E MAG. 5**

The United States Attorney charges that:

A. AT ALL TIMES MATERIAL HEREIN:

1. Defendant, **MARTHA BUEZO MARTINEZ** (“**MARTINEZ**”), resided in Kenner, Louisiana, within the Eastern District of Louisiana.

2. Infinity Construction Resources, Inc. (“Infinity”) was a corporation doing business in Kenner, Louisiana, which is within the Eastern District of Louisiana. Infinity was a staffing agency that provided employees who worked as laborers for local and out-of-state construction companies.

3. Beginning on or about calendar year 2012, and continuing until on or about the date of this Bill of Information, defendant **MARTINEZ** acted as Infinity’s President, Director, and sole

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

corporate officer. **MARTINEZ** exercised control over Infinity's business affairs, including approving all payments by the company and controlling Infinity's bank account.

4. At all times relevant to this Bill of Information, Infinity withheld taxes from its employees' paychecks, including federal income taxes, Medicare and Social Security taxes (often referred to as Federal Insurance Contribution Act or "FICA" taxes). These taxes will be referred to in this Bill of Information collectively as "payroll taxes."

5. During the period of March 2013 until December 2017, **MARTINEZ** caused Infinity to make thousands of dollars of expenditures for her personal benefit while, at the same time, failing to pay over to the Internal Revenue Service ("IRS") payroll tax withheld from Infinity's employees' paychecks.

6. Infinity was required to make deposits of the payroll taxes to the IRS on a periodic basis. Additionally, Infinity was required to file, following the end of each 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.

7. As the President of Infinity, **MARTINEZ** was a 'responsible person,' that is, she had the corporate responsibility to collect, truthfully account for, and pay over Infinity's payroll taxes.

8. Throughout the calendar years 2013 to 2017, Infinity withheld tax payments from its employees' paychecks. However, beginning on or about March 2013 (1st Quarter of 2013), Infinity made no payments to the IRS, which were due on or before the last day of the first calendar month following the period for which it was made.

9. Beginning in 2013, Infinity further failed to file Form 941s with the IRS. Each Form 941 was due to be filed at the end of the month following the end of each calendar quarter. For example, the Form 941 for the first quarter of 2013 was due on or before April 30, 2013, since the calendar quarter ended on March 31, 2013.

COUNTS 1-2
(Failure to Account for and Pay over Employment Taxes)

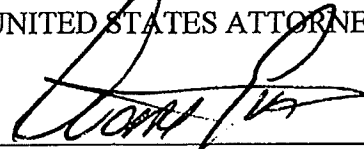
10. The general allegations in paragraphs 1-9 are realleged and incorporated by references as though fully set forth herein.

11. Beginning on or about March 2013, and continuing up to and including on or about December 2017, in the Eastern District of Louisiana, the defendant **MARTHA BUEZO MARTINEZ**, did willfully fail to truthfully account for and pay over to the Internal Revenue Service all of the federal income taxes withheld and Federal Insurance Contributions Act (“FICA”) taxes due and owing to the United States on behalf of Infinity and its employees, for each of the following quarters, with each calendar quarter constituting a separate count of this Indictment:

Count	Tax Period	Tax Form	Federal Withholding (A)	Medicare Withholding (B)	Social Security Withholding (C)	Payroll Taxes Due IRS-Tax Loss (A+B+C)
1	1 st Quarter 2013	941	\$1,326.00	\$577.77	\$2,470.40	\$4,374.17
2	2 nd Quarter 2015	941	\$7,483.00	\$2,118.60	\$9,058.95	\$18,660.55

All in violation of Title 26, United States Code, Section 7202.

PETER G. STRASSER
UNITED STATES ATTORNEY



DUANE A. EVANS
Assistant United States Attorney
Bar. Roll No. 24086

New Orleans, Louisiana
June 4, 2019