

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.
 :
 v. : Crim. No. 18-
 :
 TONI CIULLO : 26 U.S.C. § 7206(2)

INFORMATION

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

BACKGROUND

1. At various times relevant to this Information:
 - a. Defendant TONI CIULLO (“CIULLO”) was a resident of Vauxhall, New Jersey, and an owner and operator of Full Spectrum Consulting, LLC (“FSC”), a tax return preparation business;
 - b. In the course of preparing tax returns, defendant CIULLO met with taxpayers at the offices of FSC in Union, New Jersey;
 - c. The Internal Revenue Service (“IRS”), an agency of the United States within the Department of the Treasury, was responsible for administering and enforcing the tax laws of the United States, specifically, as relevant here, federal income tax laws;
 - d. Defendant CIULLO prepared false and fraudulent federal United States individual income tax returns for her taxpayer clients by, among other things, increasing claimed losses and credits to Schedule C businesses, increasing her taxpayer clients’ unreimbursed employee job expenses and

unreimbursed medical and dental expenses, and creating wholly fictitious Schedule C businesses, in order to obtain refunds for her taxpayer clients in amounts greater than those to which they were entitled; and

e. Defendant CIULLO received a fee for the preparation of false and fraudulent federal United States individual income tax returns for her clients.

2. From in or about January 2011 through in or about December 2015, defendant CIULLO prepared at least sixty (60) federal United States individual income tax returns on behalf of her clients that were false and fraudulent, causing the United States to issue approximately \$322,537.00 in refunds to defendant CIULLO's clients, to which they were not entitled, and resulting in a tax loss to the United States.

3. During tax year 2013, defendant Ciullo prepared a 2013 individual income tax return, Form 1040, for Taxpayer 1. That return stated Taxpayer 1 was entitled to claim unreimbursed employee expenses in the total sum of \$28,000.00.

4. During tax year 2013, Taxpayer 1 was not entitled to claim unreimbursed employee expenses in the total sum of \$28,000.00.

5. On or about February 2014, in Hudson County, in the District of New Jersey, and elsewhere, defendant

TONI CIULLO

did knowingly and willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the IRS of a United States individual

income tax return, Form 1040, of Taxpayer 1 for the calendar year 2013, which was false and fraudulent as to a material matter, in that it represented that Taxpayer 1 was entitled under the provisions of the Internal Revenue laws to claim unreimbursed employee expenses in the total sum of \$28,000.00, when, in fact, as the defendant then and there knew, Taxpayer 1 was not entitled to claim any such deductions for the calendar year.

All in violation of Title 26, United States Code, Section 7206(2).


CRAIG CARPENITO
United States Attorney

CASE NUMBER: _____

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v.

TONI CIULLO

INFORMATION FOR

26 U.S.C. § 7206(2)

CRAIG CARPENITO

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