

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

- v -

JOHN REVELLA,

Defendant.

INDICTMENT

26 Cr. 105 ()

COUNTS ONE THROUGH FOUR

(Subscribing to False Tax Returns)

The Grand Jury charges:

BACKGROUND

1. At all times relevant to this Indictment, JOHN REVELLA, the defendant, was a resident of Walden, New York. REVELLA was admitted to the practice of law in New York. He maintained a solo practice with an office in Walden that was focused primarily on real estate.

2. JOHN REVELLA, the defendant, filed U.S. Individual Income Tax Returns, Forms 1040 for the tax years 2018 through 2022 inclusive. Through his signing of those tax returns, REVELLA declared each tax return to be true and correct under penalties of perjury.

UNREPORTED INCOME FROM LAW PRACTICE

3. JOHN REVELLA, the defendant, deposited funds he received in the course of his law practice into an Interest on Lawyer Account ("IOLA") he maintained on behalf of his law practice. REVELLA did not maintain an operating bank account for his law practice.

4. JOHN REVELLA, the defendant, withdrew legal fees he earned from his practice's IOLA primarily by drawing checks made payable to himself from the account and then

cashing those checks at the bank. From 2018 to 2022 inclusive, REVELLA cashed approximately 1,700 checks in a total amount exceeding \$1.1 million.

5. JOHN REVELLA, the defendant, reported income from his law practice on Schedule C to his individual income tax returns. REVELLA failed to report on his tax returns more than \$1.1 million in legal fees he earned.

STATUTORY ALLEGATION

6. On or about the filing dates set forth below, in the Southern District of New York and elsewhere, JOHN REVELLA, the defendant, knowingly and willfully did make and subscribe to U.S. Individual Income Tax Returns, Forms 1040, for the tax years set forth below, which returns contained and were verified by the written declaration of REVELLA that they were made under penalties of perjury, and which returns REVELLA did not believe to be true and correct as to every material matter, in that REVELLA falsely and fraudulently omitted revenue he received from his law practice on line 1 of his Schedules C and all figures derived therefrom, thereby substantially understating his tax liabilities as set forth below.

COUNT	FILING DATE	YEAR	REPORTED INCOME FROM LAW PRACTICE	UNREPORTED INCOME FROM LAW PRACTICE	FEDERAL TAX LOSS
1	October 16, 2020	2019	\$ 22,700	\$ 114,414	\$ 37,049
2	April 25, 2021	2020	\$ 27,100	\$ 190,364	\$ 56,941
3	March 2, 2022	2021	\$ 28,600	\$ 346,729	\$ 125,247
4	February 22, 2023	2022	\$ 30,750	\$ 425,325	\$ 164,085

(Title 18, United States Code, Section 7206(1).)



A handwritten signature in blue ink that reads "Jay Clayton".

JAY CLAYTON
United States Attorney