

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

KEENE MURPHY AH
CLERK

APR 1 1987

CR 189-038

UNITED STATES OF AMERICA

: CRIMINAL NO. _____

: I N D I C T M E N T

RUBIN, J.

v.

: 18 U.S.C. § 371

: 21 U.S.C. § 846

: 26 U.S.C. § 7201

THOMAS P. GIOIOSA

: 26 U.S.C. § 7206(1)

Judge	_____
Mag	_____
Journal	_____
Motion #	_____
Issue	_____
Card	_____
N/S	_____
Docketed	_____

THE GRAND JURY CHARGES THAT:

COUNT 1

From on or after January 1, 1985 up through and including January 31, 1987, in the Southern District of Ohio and elsewhere, the defendant, THOMAS P. GIOIOSA, did knowingly and intentionally unlawfully combine, conspire, confederate, and agree with other persons both known and unknown to the Grand Jury to knowingly and intentionally unlawfully distribute and possess with intent to distribute, cocaine, a Schedule II Narcotic-Drug Controlled Substance, in violation of 21 U.S.C. § 841(a)(1).

It was a part of the conspiracy that its members would obtain cocaine from Florida for distribution in the Southern District of Ohio.

It was further a part of the conspiracy that cocaine would be provided to and between members of the conspiracy on credit in order to facilitate the movement of cocaine and currency among the members of the conspiracy.

It was further a part of the conspiracy that its members would deal in cash to avoid detection and the reporting of income from cocaine sales.

In violation of 21 U.S.C. § 846.

COUNT 2

On or between February 9 and February 11, 1986, in the Southern District of Ohio, the defendant, THOMAS P. GIOIOSA, then a resident of Cincinnati, Ohio, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 1985 by preparing and causing to be prepared, and by signing and causing to be signed a false and fraudulent U.S. Individual Income Tax Return, Form 1040A which was filed with the Internal Revenue Service wherein he stated that his taxable income for said calendar year was the sum of \$ zero (0) dollars, and that the amount of tax due and owing was the sum of \$ zero (0) dollars whereas, as he well knew and believed his taxable income for the calendar year in question was substantially in excess of that amount and that upon said additional taxable income a substantial tax was due and owing to the United States of America.

In violation of 26 U.S.C. § 7201.

Service, which said Income Tax Return falsely stated that the defendant had \$47,646.00 in gambling winnings whereas, as he then and there well knew and believed he did not have such winnings, and that a portion of those winnings were in truth and fact, taxable to other persons known to the Grand Jury.

In violation of 26 U.S.C. § 7206(1).

COUNT 5

From on or about January 16, 1987, up through and including the date of this Indictment in the Southern District of Ohio and elsewhere, the defendant, THOMAS P. GIOIOSA, did unlawfully, willfully and knowingly conspire, combine, confederate and agree with persons both known and unknown to the Grand Jury to defraud the United States by impeding, impairing, obstructing, and defeating the lawful government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue: to wit, income taxes.

It was a part of said conspiracy that the defendant and other members of the conspiracy would conceal the true identity of the persons who held ownership in a winning horse race ticket.

It was further a part of the conspiracy that the defendant would claim to be the sole holder of said winning ticket.

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In furtherance of the conspiracy and to effect the objects thereof, the following overt acts were committed among others:

1. On or about January 16, 1987, the defendant signed an IRS Form 5754, Statement of Persons Receiving Winnings, declaring under the penalties of perjury that he was the sole person entitled to the winnings from a horse race run that day at Turfway Park.

2. On or about April 8, 1988, the defendant caused to be filed with the Internal Revenue Service, a U.S. Individual Tax Return Form 1040 for the calendar year 1987 claiming the entire amount of said winning ticket as income and offsetting a portion of said income with gambling losses which would otherwise be non-deductible.

In violation of 18 U.S.C. § 371.

A True Bill.



D. MICHAEL CRITES
United States Attorney
Southern District of Ohio

COUNT 3

On or about February 13, 1987, in the Southern District of Ohio, the defendant, THOMAS P. GIOIOSA, then a resident of Cincinnati, Ohio, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 1986 by preparing and causing to be prepared, and by signing and causing to be signed a false and fraudulent U.S. Individual Income Tax Return Form 1040 which was filed with the Internal Revenue Service wherein he stated that his taxable income for said calendar year was the sum of \$ zero (0) dollars and that the amount of tax due and owing was the sum of \$ zero (0) dollars whereas, as he well knew and believed his taxable income for the calendar year in question was substantially in excess of that amount and that upon said additional taxable income, a substantial tax was due and owing to the United States of America.

In violation of 26 U.S.C. § 7201.

COUNT 4

On or about April 8, 1988, in the Southern District of Ohio, the defendant, THOMAS P. GIOIOSA, then a resident of New Bedford, Massachusetts, did willfully make and subscribe a U.S. Individual Income Tax Return Form 1040 for the calendar year 1987 which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue