

★ OCT 18 2023 ★

LONG ISLAND OFFICE

MRM:CPK  
F. #2023R00468

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

- - - - - X

UNITED STATES OF AMERICA

- against -

DANIEL COLUCCI,

Defendant.

- - - - - X

INDICTMENT

**CR 23 417**

Cr. No. \_\_\_\_\_  
(T. 26, U.S.C., § 7202; T. 18, U.S.C., §§ 2  
and 3551 et seq.)

**BROWN, J.**  
**LINDSAY, M.J.**

THE GRAND JURY CHARGES:

INTRODUCTION

At all times relevant to this Indictment, unless otherwise indicated:

1. The defendant DANIEL COLUCCI owned and operated MCS Claim Services Inc. ("MCS"), a closely held corporation located in Nassau County, New York.
2. Pursuant to Title 26 of the United States Code, employers, including MCS, had a duty to collect, truthfully account for and pay over to the Internal Revenue Service ("IRS") Federal Insurance Contributions Act ("FICA") taxes ("FICA taxes") and to file an Employer's Quarterly Federal Tax Return, Internal Revenue Service Form 941 ("Form 941"). FICA required the payment of taxes by employees and employers to fund various federal benefit programs, including Social Security and Medicare. As the sole owner and operator of MCS, the defendant DANIEL COLUCCI was required to collect, truthfully account for and pay over to the IRS FICA taxes that were due and owing.

3. MCS failed to file a Form 941 for each quarter ending March 31, 2018 through December 31, 2020, in which time the defendant DANIEL COLUCCI paid wages to MCS employees and withheld payroll taxes from employees' wages.

COUNTS ONE THROUGH TWELVE  
(Willful Failure to Collect and Pay Over Taxes)

4. The allegations contained in paragraphs one through three are realleged and incorporated as though fully set forth in this paragraph.

5. On or about the dates set forth below, within the Eastern District of New York and elsewhere, the defendant DANIEL COLUCCI, together with others, being the owner and operator of MCS, and thereby having the duty to collect, truthfully account for and pay over to the IRS federal income taxes and FICA taxes withheld from the total taxable wages of MCS's employees, did knowingly and willfully fail to collect, truthfully account for and pay over to the IRS federal income taxes and FICA taxes withheld from the wages of MCS's employees knowing that such income taxes and FICA taxes were due and owing to the United States, in the approximate amounts set forth below:

<b>Count</b>	<b>Tax Period Quarter Ending</b>	<b>Tax Due and Owing</b>
ONE	March 31, 2018	\$51,625.75
TWO	June 30, 2018	\$51,625.75
THREE	September 30, 2018	\$51,625.75
FOUR	December 31, 2018	\$51,625.75
FIVE	March 31, 2019	\$46,692.75
SIX	June 30, 2019	\$46,692.75

Count	Tax Period Quarter Ending	Tax Due and Owing
SEVEN	September 30, 2019	\$46,692.75
EIGHT	December 31, 2019	\$46,692.75
NINE	March 31, 2020	\$40,241.75
TEN	June 30, 2020	\$40,241.75
ELEVEN	September 30, 2020	\$40,241.75
TWELVE	December 31, 2020	\$40,241.75

(Title 26, United States Code, Section 7202; Title 18, United States Code, Sections 2 and 3551 et seq.)

A TRUE BILL

*R*  


FOREPERSON

*By Carolyn Pokorny, Assistant U.S. Attorney*

BREON PEACE  
 UNITED STATES ATTORNEY  
 EASTERN DISTRICT OF NEW YORK

No. \_\_\_\_\_

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**UNITED STATES DISTRICT COURT**

EASTERN *District of* NEW YORK

CRIMINAL DIVISION

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THE UNITED STATES OF AMERICA

vs.

DANIEL COLUCCI,

Defendant.

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**INDICTMENT**

(T. 26, U.S.C., § 7202; T. 18, U.S.C., §§ 2 and 3551 et seq.)

*A true bill.*

*TR* \_\_\_\_\_

Foreperson

Filed in open court this \_\_\_\_\_ day,

of \_\_\_\_\_ A.D. 20 \_\_\_\_\_

\_\_\_\_\_  
Clerk

Bail, \$ \_\_\_\_\_  
\_\_\_\_\_

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*Charles P. Kelly, Assistant U.S. Attorney (631) 715-7866*