

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)	1:24-cr- 10118
)	
v.)	Violations:
)	
CLAUDIO POLES,)	<u>Counts One-Four:</u>
)	Filing False Tax Returns
Defendant)	(26 U.S.C. § 7206(1))
)	

INFORMATION

At all times relevant to this Information:

General Allegations

1. The defendant, CLAUDIO POLES (“POLES”), lived in Dorchester, Massachusetts.
2. POLES was a partner in Economy Plumbing and Heating Supply Company (“Economy Plumbing”), which was based in Mattapan, Massachusetts.
3. The Internal Revenue Service (“IRS”) was an agency of the United States within the Department of the Treasury and was responsible for enforcing and administering the tax laws of the United States.

The Federal Tax Requirements

4. Individual taxpayers generally were required to report each year to the IRS their income and attendant tax obligations on a Form 1040, U.S. Individual Income Tax Return. The IRS used Form 1040 to accurately report, among other matters, all gross income from whatever source derived, and all expenses incurred during that tax year.

5. Partnerships, like Economy Plumbing, were required to file a Return of Partnership Income, also known as Form 1065. A partnership did not pay tax on its income but instead “passed through” any profits or losses to its partners.

6. POLES was accordingly required to report income or loss from Economy Plumbing on IRS Schedule E, Supplemental Income and Loss, as part of POLES’s Form 1040 tax return.

The False Tax Returns

7. For tax years 2019 through 2022, POLES retained a tax return preparer to complete Economy Plumbing’s Form 1065s.

8. POLES failed to report to the tax return preparer all of Economy Plumbing’s gross business receipts.

9. POLES thereby caused the tax return preparer to fail to report these business receipts to the IRS on Economy Plumbing’s Form 1065s, which contained written declarations that they were made under the penalties of perjury.

10. POLES used some of the unreported gross receipts to purchase more than \$10 million dollars in gold and silver from various bullion dealers. To conceal the nature of the purchases he made from Economy Plumbing’s bank accounts, POLES wrote in the memo section of the checks that the payments were for “Boilers”, “Materials” and “P&H Supp.” POLES also deposited checks from Economy Plumbing into his personal bank account, before using those funds to purchase additional gold and silver.

11. For the tax years 2019 through 2022, POLES prepared his own Form 1040s. The Form 1040s falsely and fraudulently reported losses in the amounts in the table below because they omitted personal income that POLES received by purchasing precious metals with Economy Plumbing receipts.

Tax Year	Reported Loss	Personal Income Omitted
2019	\$6,178	\$602,640
2020	\$17,048	\$4,570,915
2021	\$25,481	\$2,760,527
2022	\$22,643	\$456,951.60

12. By under-reporting his personal income between 2019 and 2022, POLES caused a tax loss to the Internal Revenue Service of approximately \$2,961,291.

COUNTS ONE-FOUR
Filing False Tax Returns
(26 U.S.C. § 7206(1))

The United States Attorney charges:

13. The United States Attorney re-alleges and incorporates by reference paragraphs 1 through 12 of this Information.

14. On or about the dates set forth below, in the District of Massachusetts and elsewhere, the defendant,

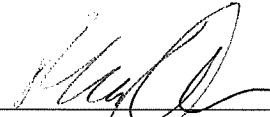
CLAUDIO POLES

did willfully make and subscribe the U.S. Individual Tax returns, Form 1040, in the table below, which were verified by a written declaration that they were made under the penalties of perjury, and which were filed with the Director, Internal Revenue Service, and which returns the defendant did not believe to be true and correct as to every material matter in that the defendant failed to accurately report income he received from Economy Plumbing.

Count	Approximate Date	Tax Year	Reported Loss
1	10/19/20	2019	\$6,178
2	5/20/21	2020	\$17,048
3	4/18/22	2021	\$25,481
4	5/15/23	2022	\$22,643

JOSHUA S. LEVY
Acting United States Attorney

By:


MACKENZIE A. QUEENIN
Assistant U.S. Attorney

Date: April 30 2024