

FILED

FEB 03 2015

Phil Lombardi, Clerk
U.S. DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

UNITED STATES OF AMERICA,)	Case No. 14-CR-153-GKF
)	
Plaintiff,)	<u>SUPERSEDING INFORMATION</u>
)	[COUNT ONE: 18 U.S.C. § 371 -
v.)	Conspiracy; Forfeiture
)	Allegation: 18 U.S.C. § 982 -
JAMES DOUGLAS PIELSTICKER,)	Conspiracy Forfeiture;
)	COUNT TWO: 26 U.S.C. § 7201 -
Defendant.)	Tax Evasion]

THE UNITED STATES ATTORNEY CHARGES:

**COUNT ONE
[18 U.S.C. § 371]**

From on or about January 1, 2009, and continuing thereafter up to and through December 11, 2009, in the Northern District of Oklahoma and elsewhere, **JAMES DOUGLAS PIELSTICKER**, defendant herein, did unlawfully, voluntarily, intentionally and knowingly conspire, combine, confederate, and agree with other individuals both known and unknown to the United States Attorney to commit offenses against the United States, including: (1) to defraud the United States by impeding, impairing, obstructing, and defeating the lawful government functions of the Internal Revenue Service of the Department of the Treasury, an agency of the United States, in the ascertainment, computation, assessment, and collection of revenue, that is, federal taxes, in violation of Title 18, United States Code,

Section 371; and (2) to commit other unlawful acts in violation of Title 18, United States Code, Section 1344.

MANNER AND MEANS

The manner and means by which the objects of the conspiracy were to be accomplished included, among other things, the following:

1. The defendant, **JAMES DOUGLAS PIELSTICKER** (“Defendant **PIELSTICKER**”), and his co-conspirators failed to file, and caused not to be filed, Arrow Trucking Company, Inc.’s Employer’s Quarterly Federal Tax Returns, Form 941, for the quarters ending March 31, 2009, June 30, 2009, and September 30, 2009.
2. Defendant **PIELSTICKER** and his co-conspirators failed to pay over, and caused not to be paid over, federal income taxes withheld from Arrow Trucking Company employees and owed by Arrow Trucking Company for the quarters ending March 31, 2009, June 30, 2009, September 30, 2009, and December 31, 2009.
3. Defendant **PIELSTICKER** and his co-conspirators caused payments to be made for conspirators’ personal expenses that were not reported to taxing authorities, including through Forms W-2 or Forms 1099.
4. Defendant **PIELSTICKER**’s co-conspirators transmitted and caused to be transmitted false and fraudulent accounts receivable

information to Transportation Alliance Bank, Inc., to induce Transportation Alliance Bank to advance funds to Arrow Trucking Company.

5. Defendant **PIELSTICKER**'s co-conspirators attempted to hide the transmission of false account receivable information by various means, including by directing individuals to pretend to be shippers in telephone conversations involving representatives of Transportation Alliance Bank.

OVERT ACTS

In furtherance of said conspiracy, and to effect the objects thereof, the following overt acts, among others, were committed by Defendant **PIELSTICKER** and his co-conspirators in the Northern District of Oklahoma and elsewhere:

6. On or about May 14, 2009, Arrow Trucking Company funds were used to make a \$65,000 payment to a conspirator.

7. On or about June 18, 2009, Arrow Trucking Company funds were used to make payments to Porsche Payment Center on behalf of a conspirator.

8. From on or about September 9, 2009, to on or about September 28, 2009, Arrow Trucking funds were used to make payments to AIU Holding on behalf of a conspirator.

9. On or about November 4, 2009, a conspirator caused to be opened bank account number xxx-696-6 at Citizen's Bank of Tulsa ("Citizen's Bank").

10. Between or about November 4, 2009, and December 8, 2009, a conspirator caused hundreds of thousands of dollars of Arrow Trucking funds to be deposited into Citizen's Bank account number xxx-696-6.

11. On or about November 5, 2009, a conspirator caused a \$10,000 payment to be transmitted by wire to his former wife from Citizen's Bank account number xxx-696-6.

12. On or about December 1, 2009, a conspirator caused a \$10,000 payment to be transmitted by wire to his former wife from Citizen's Bank account number xxx-696-6.

13. During the year 2009, Arrow Trucking Company funds were used to make payments to FIA Card Services for the benefit of a conspirator.

14. During the year 2009, Arrow Trucking Company funds were used to make payments to The Events Company for a conspirator's wedding.

15. During 2009, Arrow Trucking Company funds were used to make payments related to a Bentley automobile for the benefit of a conspirator.

16. During 2009, Arrow Trucking Company funds were used to make payments related to a Maserati automobile for the benefit of a conspirator.

17. From on or about May 4, 2009, up to and through December 11, 2009, conspirators created, and caused to be created, materially false and fraudulent invoices that overstated amounts owed to Arrow Trucking Company.

18. In about September 2009, a conspirator asked an Arrow Trucking Company employee to have a telephonic communication with a representative of Transportation Alliance Bank with respect to an audit and to falsely verify the authenticity of fraudulent invoices.

19. In about December 2009, a conspirator asked an Arrow Trucking Company employee to have a telephonic communication with a representative of Transportation Alliance Bank with respect to an audit and to falsely verify the authenticity of fraudulent invoices.

All in violation of Title 18, United States Code Section, 371.

FORFEITURE ALLEGATION
[18 U.S.C. § 982]

The allegations contained in Count One of this Superseding Information are hereby realleged and incorporated by reference for the purpose of alleging forfeiture pursuant to Title 18, United States Code, Section 982.

Upon conviction of the conspiracy to defraud the United States and to commit bank fraud conspiracy alleged in Count One of this Superseding Information, as part of his sentence, the defendant, **JAMES DOUGLAS PIELSTICKER**, shall forfeit to the United States any property constituting, or derived from, proceeds the defendant obtained directly or indirectly, as a result of such conspiracy. A criminal forfeiture money judgment shall also be entered in a sum of money in an amount representing proceeds obtained as a result of such conspiracy.

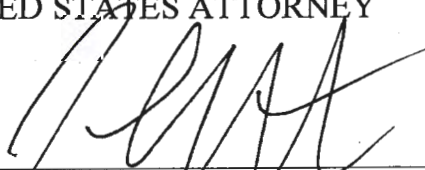
All pursuant to Title 18, United States Code, Section 982.

COUNT TWO
[18 U.S.C. § 7201]

During the calendar year 2009, the defendant, **JAMES DOUGLAS PIELSTICKER**, had and received taxable income, and upon that taxable income there was a substantial income tax due and owing. Well knowing and believing the foregoing facts, and failing to make an income tax return on or before the date required by law to any proper officer of the Internal Revenue Service, and to pay to the Internal Revenue Service the income tax owed, from on or about January 1, 2009, and continuing to on or about March 14, 2011, within the Northern District of Oklahoma and elsewhere, Defendant **PIELSTICKER** did willfully attempt to evade and defeat the individual income taxes due and owing by him to the United States of America for the calendar year by committing various affirmative acts of evasion, including causing Arrow Trucking Company to pay personal expenses on his behalf.

All in violation of Title 26, United States Code, Section 7201.

DANNY C. WILLIAMS, SR.
UNITED STATES ATTORNEY



JEFFREY A. GALLANT
Assistant United States Attorney

3 Feb 2015

Dated