PROBABLE CAUSE AFFIDAVIT

STATE OF FLORIDA
COUNTY OF PALM BEACH

DEPARTMENT OF REVENUE
CASE NUMBER: 3000013673

Defendant:	Nadia Baldasaro
Alias(es)	Nadia Giovannangelo
Sex:	Female
Race:	Caucasian
Date of Birth:	August 19th, 1979
Height:	5'1"
Driver License Number:	Florida B432-620-79-799-0
Address:	19774 Split Rail Run Loxahatchee, FL 33470
Offense (1):	Theft of State Funds (Sales Tax) Section 212.15(2)(d), Fla. Stat. Felony of the 1st degree, 1 Count **Offense Dates**: July 2020 through April 2024 **Applied Period Dates:** June 2020 through March 2024
Business Name:	Baldangelo LLC doing business as Eatalia
Business Address:	7750 Okeechobee Blvd West Palm Beach, FL 33411
Victim:	State of Florida

FILED
24 DEC 19 PM 12:24
JOSEPH ABRUZZO, CLERK
PALM BEACH COUNTY, FL
CIRCUIT CRIMINAL

NOT A CERTIFIED COPY

Before me this day personally appeared Kathy Orzechowska who, being first duly sworn, deposes and says that the above-named defendant committed the offenses charged and the facts and circumstances showing probable cause to believe same are as follows:

I, Kathy Orzechowska, am an Investigator with the Florida Department of Revenue. I have conducted an investigation of Baldangelo LLC doing business as Eatalia, an open business engaged in the retail sales of prepared meals, a taxable activity under Florida Statutes, located in Palm Beach County, Florida. During the course of the investigation, through the acquisition of documentary evidence and testimonial evidence, and by Nadia Baldasaro's own admission, I found that for the periods June 2020 through March 2024, Nadia Baldasaro, the managing member of the business, collected and failed to remit **$127,870.44**, in sales tax to the State of Florida Department of Revenue, thereby depriving the State of Florida of sales tax revenue, in violation of Florida Statute 212.15.

A review of the Department's System for Unified Taxation indicates that the business, Baldangelo LLC is registered with the Florida Department of Revenue as a limited liability company and a full-service restaurant. The business address listed on the account is 7750 Okeechobee Blvd, West Palm Beach, FL 33411. The open business was issued a certificate number 60-8017938058-3, and it is required to file Sales and Use Tax returns on a monthly basis with the Florida Department of Revenue. The contact person listed on the e-filing screen is Nadia Baldasaro.

As the designated custodian of records for Department of Revenue criminal cases, I obtained and certified a copy of the business' Florida Business Tax Application from the Department of Revenue's System for Unified Taxation. The application reveals that the business is a full-service restaurant. The application identifies Nadia Baldasaro along with her social security number as the managing member of the limited liability company. The declaration and signature line bears the name of Nadia Baldasaro as the manager who also acknowledges thereon she understands that it is a criminal offence to: fail or refuse to register; not timely file a tax return or report; underreport a tax, surcharge or fee on a return or report filed; fail or refuse to collect a required tax, surcharge or fee; not remit a collected tax, surcharge or fee; and make worthless check, draft, debit card payment, or electronic funds transfer payment to the Department.

I reviewed the certified records produced by the Florida Department of State, which revealed that the business Baldangelo LLC registered with the Secretary of State as a limited liability company. The business was organized on November 8, 2019. The address is listed as 2268 Ridgewood Circle, Royal Palm Beach, FL 33411. Nadia Baldasaro is listed as the registered agent and managing member. The documents were signed electronically with the name Nadia Baldasaro as the registered agent and member or authorized representative. The annual reports during the periods 2020 through 2023 list Nadia Baldasaro as the managing member of Baldangelo LLC and were signed electronically with the name of Nadia Baldasaro as the managing member or managing partner.

The Florida Department of State also provided a certified copy of an application for registration of fictitious name. The fictitious name is Eatalia and it was filed on November 25, 2019. Baldangelo LLC is listed as the owner of the fictitious name. The document was signed with an electronic signature of Nadia Baldasaro.

Furthermore, the Florida Department of State provided copies of payment records for electronic payments submitted to them for the filing fees of the 2022 and 2023 Annual Reports. All of the transaction detail reports list Nadia Baldasaro along with her home address and email address as the person making the payments for Baldangelo LLC reports.

The Department of Business and Professional Regulation is charged with issuing Permanent Food Service Licenses, Retail Beverage Licenses, and renewals. The Permanent Food Service license number issued to Baldangelo LLC d/b/a Eatalia is SEA6021869. The license is currently active. Nadia Baldasaro is listed as the contact person for the license along with her phone number, e-mail address and home address.

NOT A CERTIFIED COPY

On July 31, 2024, together with another investigator, I conducted a recorded voluntary interview with Nadia Baldasaro at the Florida Department of Revenue's Service Center in West Palm Beach. Nadia Baldasaro provided me with a copy of her Florida Driver's license as form of identification. I crossed-referenced it with other documents obtained during the investigation and verified that the person I was interviewing was Nadia Baldasaro. I placed Nadia Baldasaro under oath and asked her multiple questions about the business, Baldangelo LLC.

Nadia Baldasaro verified her personal information and business information and stated that the business was open and operating in Palm Beach County. She also stated that she is the sole person responsible for running the day-to-day operations of the business and the person who is responsible for filing and remitting sales tax to the Florida Department of Revenue. She stated that she is aware that the tax is not hers to keep and that it needs to be remitted to the Florida Department of revenue on a monthly basis. Nadia Baldasaro further stated that she used monthly summary reports from the business' point-of-sale system provider to fill out the sales tax returns submitted to the Department of Revenue. She stated that she is aware that the account is past due and that she was trying to come into compliance by working with several Department of Revenue's agents; however, the payment arrangement she was attempting to get never came to fruition.

On July 31, 2024, I received point-of-sale monthly summary reports via Florida Department of Revenue's shared drive from Nadia Baldasaro on behalf of Baldangelo LL, for the period June 2020 through March 2024. The records show the amount of sales tax collected on behalf of the business.

A review of the Department's System for Unified Taxation indicates that Department of Revenue representatives made several contacts with Nadia Baldasaro to resolve the business' sales tax liabilities and secure Nadia Baldasaro's voluntary compliance with sales tax reporting and remittance requirements. These contacts were memorialized in comments made by the revenue specialists and entered into the Department's System for Unified Taxation. These demonstrate that Nadia Baldasaro was aware of the sales tax requirements associated with the operation of her business.

In addition to the Department of Revenue specialists' documented comments, I obtained affidavits from the Department of Revenue's specialists familiar with the business. The affidavits indicate that the specialists conducted reviews of comments entered by them and other revenue specialist into the System of Unified Taxation, which show that Nadia Baldasaro was familiar with the sales tax collection, reporting and remittance requirements associated with the operations of the business.

Review of the affidavits provided by the revenue specialists familiar with the case, reveal that Nadia Baldasaro is the sole person with decision-making authority for the business. The affiants further state that, on several occasions, Nadia Baldasaro was advised of Fla. Stat. 212.15, which states in part that taxes imposed by this chapter become state funds at the moment of collection and any person who fails to remit taxes collected, may be guilty of theft of State funds. In addition, the affiants state that on several occasions, Nadia Baldasaro admitted being responsible for the business, running the business, making business decisions, and remitting sales tax collected to the Florida Department of Revenue.

NOT A CERTIFIED COPY

Furthermore, the affidavits show that the affiants spoke on multiple occasions with Nadia Baldasaro regarding outstanding sales tax liabilities and that she promised to resolve the sales tax issues on the business' sales tax account.

A review of the Florida Department of Revenue records revealed that Sales and Use Tax Returns were filed electronically on behalf of Baldangelo LLC for periods June 2020 through November 2021, January 2022 through April 2022, June 2022 through August 2022, October 2022 through January 2023, May 2023 and December 2023 through March 2024. Thirty (30) Sales and Use Tax Returns have a contact person listed as Nadia Baldasaro. Twenty-four (24) payments during the period of this investigation have a contact name listed as Nadia Baldasaro and the payments were drawn on the business' Bank of America N. A's bank accounts where Nadia Baldasaro is the sole signatory.

Furthermore, Florida Department of Revenue records show that Nadia Baldasaro, filed Sales and Use Tax returns without remittances for periods July 2020 through September 2020, July 2021, March 2022 and August 2022.

The filed returns document the collection of **$174,596.35** in sales tax and demonstrate that Nadia Baldasaro had knowledge of her legal responsibility to collect, report and remit sales tax collected by the business. Moreover, these returns, and payments demonstrate Nadia Baldasaro's knowledge of the sales and use tax collection amount listed on these returns.

As the designated custodian of records for the Department of Revenue with regards to Department of Revenue criminal cases, I obtained and certified copies of the filed Sales and Use Tax Returns on behalf of the business for the periods June 2020 through November 2021, January 2022 through April 2022, June 2022 through August 2022, October 2022 through January 2023, May 2023 and December 2023 through March 2024 and any corresponding payments.

A review of the Florida Department of Revenue records revealed that after the Department of Revenue issued delinquency notices, Nadia Baldasaro did not file sales and use tax returns on behalf of Baldangelo LLC for the periods December 2021, May 2022, September 2022, February 2023 through April 2023 and June 2023 through November 2023. In addition to not filing returns as required by law, Department of Revenue records reveal that Nadia Baldasaro did not pay the sales tax collected for periods July 2020 through November 2020, February 2021 through April 2021, June 2021 through September 2021, November 2021 through March 2022, May 2022 through September 2022, November 2022 through Ap0ril 2023, June 2023 through November 2023, February 2024 and March 2024.

As the designated custodian of records for the Department of Revenue with regards to the Department of Revenue criminal cases, I provided a certified statement indicating that "after a diligent search of Department's records, I do not find where Baldangelo LLC, BP#5918934 has filed Sales and Use Tax returns with the Department of Revenue for the period of December 2021, May 2022, September 2022, February 2023 through April 2023 and June 2023 through November 2023."

As the designated custodian of records for the Department of Revenue with regards to the Department of Revenue criminal cases, I provided a certified statement indicating that "after a diligent search of Department's records, I do not find where Baldangelo LLC, BP#5918934 has remitted Sales

NOT A CERTIFIED COPY

and Use Tax payments to the Department of Revenue for the periods of July 2020 through November 2020, February 2021 through April 2021, June 2021 through September 2021, November 2021 through March 2022, May 2022 through September 2022, November 2022 through Ap0ril 2023, June 2023 through November 2023, February 2024 and March 2024."

Notices of Final Assessment were asserted on these delinquencies and outstanding sales tax liabilities and tax liens were filed with the clerk of the court, Palm Beach County, Florida.

A review of point-of-sale monthly summary reports indicates that from June 2020 through March 2024, Baldangelo LLC collected **$246,548.18** in sales tax from retail sales of prepared food. These figures were compared to records maintained by the Florida Department of Revenue which reveals that **$118,677.74** in sales tax was remitted to the Department of Revenue during the same time periods. As a result, a total of **$127,870.44** in state sales tax was collected and not remitted to the Florida Department of Revenue as was required by law. This comparison indicates that Nadia Baldasaro, while acting in her capacity as an agent of the State, reported but failed to remit **$127,870.44** state sales tax during the periods of June 2020 through March 2024.

The total amount of the theft was certified by me, Kathy Orzechowska, Revenue Investigator Criminal Enforcement with the Florida Department of Revenue who also completed a tax, penalty and interest summary.

Subpoenas were obtained for the business bank records from the Office of the State Attorney of the Fifteenth Judicial Circuit. Signature cards and bank statements were subpoenaed from Bank of America N.A. in the name of Baldangelo LLC. These documents show Nadia Baldasaro is a sole signatory on the accounts. The bank records for period June 2020 through March 2024 show that Nadia Baldasaro had enough funds in the accounts to pay the Department of Revenue the taxes due.

It is apparent from the defendant's own admission, all documentary evidence and witness testimony obtained that Nadia Baldasaro had knowledge of the actual amount of sales tax, which she had collected through the business, Baldangelo LLC. Nadia Baldasaro exercised control over the business including the responsibility to pay business expenditures and remit the taxes, that had been collected from the customers of the business. Nadia Baldasaro, while acting in her capacity as the agent of the State as a managing member of Baldangelo LLC, collected and failed to remit **$127,870.44** in sales tax during the period June 2020 through March 2024, thereby depriving the State of Florida of its monies and the use and benefit thereof in violation of Florida Statute 212.15.

NOT A CERTIFIED COPY

Under penalties of perjury, I declare that I have read the foregoing probable cause affidavit and that the facts stated in it are true and correct to the best of my knowledge and belief..

Kathy Orzechowska

Before me, a notary public of the State of Florida, the affiant, **Kathy Orzechowska**, appeared personally ☑ or by means of audio-video communication technology ☐ and says under penalty of perjury that the foregoing affidavit and the facts stated therein are true and correct to the best of their knowledge. The affiant ☑ is personally known to me or ☐ produced a valid form of identification. Type of identification produced _____.

Sworn to (or affirmed) and subscribed before me this 26th day of August, 2024.

(Seal)

Sonia Green
(Print, Type or Stamp Commissioned name of Notary Public)

SONIA GREEN
MY COMMISSION #HH469487
EXPIRES: FEB 15, 2028
Bonded through 1st State Insurance

NOT A CERTIFIED COPY