

PROBABLE CAUSE AFFIDAVIT

STATE OF FLORIDA  
COUNTY OF PALM BEACH

DEPARTMENT OF REVENUE  
CASE NUMBER: 3000006996

Defendant: Christopher Joseph Puleo, also known as Christopher Puleo, Chris J. Puleo, and Chris Puleo  
Sex: Male  
Race: Caucasian  
Date of Birth: April 10, 1976  
Height: 5'8"  
Weight: 175 pounds  
Eyes: Unknown  
Hair: Brown  
Driver License: Florida P400-110-76-130-0

Address: 12575 52<sup>nd</sup> Road North, West Palm Beach, Florida 33411

Offense (1): Tax Evasion (Sales Tax)  
Section 212.12(2)(e), Fla. Stat. (2005)  
Felony of the 3<sup>rd</sup> Degree, 1 Count  
Dates: September 2015 through May 2018

Business Name (1): Master Techs Automotive Corp, doing business as Master Techs Auto Repair

Business Address (1): 7800 Okeechobee Boulevard, #2, West Palm Beach, Florida 33411

Business Name (2): Master Techs Automotive Specialists LLC, doing business as Master Techs Auto Repair

Business Address (2): 7808 Okeechobee Boulevard, Suite B, West Palm Beach, Florida 33411

Victim: State of Florida

FILED  
2018 SEP 20 AM 9:49  
CHRISTOPHER R. BOON, CLERK  
PALM BEACH COUNTY, FLORIDA  
CRIMINAL

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

I, Lee Rucker, am a Revenue Investigator-Criminal Enforcement with the Florida Department of Revenue. I have conducted an investigation of Master Techs Automotive Corp, and Master Techs Automotive Specialists LLC; both doing business as Master Techs Auto Repair, an automobile repair business, located in Palm Beach County, Florida.

Images of Christopher Joseph Puleo's Florida Driver's License and Signature Data were obtained from the Florida Department of Highway Safety and Motor Vehicles, with the purpose of verifying his driver's license photo, number, social security number and addresses. Additionally, these images were obtained to compare the photo and the signatures on the driver's license and signature data with the records and interviews obtained through the course of the investigation.

As a designated custodian of records of the Department of Revenue with regard to Department of Revenue criminal cases, I am providing a certified copy of Master Techs Automotive Corp's Online Application to Collect and/or Report Tax in Florida, from the Department of Revenue's database. The application reveals that the closed business registered with the Department of Revenue as a corporation, and was engaged in activities as a general automotive repair business. The application identifies Christopher Joseph Puleo as the vice president, and sole officer, of Master Techs Automotive Corp. Further, the application lists a social security number, driver's license number, and home address, that match the images of Christopher Joseph Puleo's Florida Driver's License and Signature Data obtained from the Florida Department of Highway Safety and Motor Vehicles. In Section H, the "Applicant Declaration and Signature" portion of the application, the "Signature" line bears an electronic signature of Christopher Puleo, with the title of vice president. The business was required to file sales and use tax returns on a quarterly basis with the Florida Department of Revenue; however, as of January 2012, the filing frequency was changed to monthly.

As a designated custodian of records of the Department of Revenue with regard to Department of Revenue criminal cases, I am providing a certified copy of Master Techs Automotive Specialists LLC's Online Florida Business Tax Application, from the Department of Revenue's database. The application reveals that the open business registered with the Department of Revenue as a single member limited liability company, and is engaging in business, as an auto repair facility. The application identifies Chris J Puleo as the sole member, with 100% ownership/control of the business. Additionally, the application lists a social security number, that matches the images of Christopher Joseph Puleo's Florida Driver's License and Signature Data obtained from the Florida Department of Highway Safety and Motor Vehicles. In Section J, the "Applicant Acknowledgement, Declaration and Signature" portion of the application, the "Signature" line bears an electronic signature of Chris J Puleo, with the title of member. In addition, this individual also acknowledged, thereon, "I understand it is a criminal offense to", among other things: not timely file a tax return or report; underreport a tax on a return; and not remit a collected tax, surcharge or fee. The business is required to file sales and use tax returns on a monthly basis with the Florida Department of Revenue.

I obtained and reviewed the certified records produced by the Florida Department of State, and found that Master Techs Automotive Corp is registered with the Secretary of State as a corporation. The corporation's name is Master Techs Automotive Corp, and it incorporated on June 21, 2010. The business address is listed as 7800 Okeechobee Blvd, 2, West Palm Beach, FL 33411. Chris J Puleo is listed as the president, and registered agent, of Master Techs Automotive Corp; beginning with the 2013 Florida Profit Corporation Annual Report, filed February 27, 2013; and on subsequent Florida Profit Corporation Annual Reports. Further, on these three annual reports, the "Electronic Signature of Signing Officer/Director Detail" lines; and the "Electronic Signature of Registered Agent" lines, all list the electronic signature of Chris Puleo. The corporation status is listed as administratively dissolved on September 23, 2016.

I also obtained and reviewed the certified records produced by the Florida Department of State and found that Master Techs Automotive Specialists LLC, is registered with the Secretary of State as a limited liability company. The limited liability company's name is Master Techs Automotive Specialists LLC, and it organized on July 23, 2015. The business address is listed as 7808 Okeechobee Blvd, Suite B, West Palm Beach, FL 33411. Chris Puleo, or Chris J Puleo, is listed as the authorized member, the sole member, and the registered agent of Master Techs Automotive Specialists LLC. Moreover, the "Electronic Signature of Signing Authorized Person(s) Detail" lines, on the 2016, 2017 and 2018 Florida Limited Liability Company Annual Reports; all list the electronic signature of Chris Puleo; as authorized member, or owner. The corporation status is listed as active.

I obtained and reviewed the certified records produced by the Florida Department of Agriculture and Consumer Services, and found that Master Techs Automotive Corp is registered under Motor Vehicle Repair

License number MV81478. Furthermore, the review of the registration application shows Chris Puleo is listed as an owner; and the signature line bears a hand-written signature that appears to be that of Christopher Joseph Puleo.

I also obtained and reviewed the certified records produced by the Florida Department of Agriculture and Consumer Services, and found that Master Techs Automotive Specialists LLC is registered under Motor Vehicle Repair License number MV94069. Furthermore, the review of the original registration application; and the renewal registration application; both show Chris Puleo is listed as the owner; and the signature lines, on both applications, bear hand-written signatures that appear to be that of Christopher Joseph Puleo, under the hand-printed name Chris Puleo.

I also obtained and reviewed records produced by the Palm Beach County Tax Collector, and found that Master Techs Automotive Specialists LLC is registered under local business tax receipt number 2016088720. Additionally, the review of the original application demonstrates that the signature line bears a hand-written signature that appears to be that of Christopher Joseph Puleo, with the hand-printed title of owner.

I obtained and reviewed records produced by Development Services Department of The City of West Palm Beach, and found that Master Techs Automotive Repair had a business tax application/certificate of use; at 7800 Okeechobee Blvd, #2, West Palm Beach, FL 33411. Moreover, my review indicates that Christopher Puleo, is listed as the owner of the business.

I also obtained and reviewed records produced by Development Services Department of The City of West Palm Beach, and found that Master Techs Automotive Specialists LLC has a business tax application/certificate of use; at 7808 Okeechobee Blvd, Suite B, West Palm Beach, FL 33411. Moreover, the review of the original application establishes that Chris Puleo, is listed as the owner of the business. Additionally, the review of the original application shows that the applicant signature line bears a hand-written signature that appears to be that of Christopher Joseph Puleo, above the hand-printed name Chris Puleo.

A review of the Florida Department of Revenue's System for Unified Taxation revealed that Master Techs Automotive Corp, and Master Techs Automotive Specialists LLC; both enrolled to file sales and use tax returns, and submit payments, electronically using Internet File & Pay ACHDebitWeb/PayOnly. The review also shows that Christopher Puleo, or Chris J Puleo, is listed as the contact person for sales tax electronic filings; and as the contact person for sales tax electronic payments. As a designated custodian of records of the Department of Revenue with regard to Department of Revenue criminal cases, I am providing certified copies of the Contract Object e-Services inquiry screens, from the Department's System for Unified Taxation.

I reviewed the records of the Department of Revenue. My review establishes that Master Techs Automotive Corp filed paper sales and use tax returns, for the monthly periods August 2015 through December 2015; however, no remittance payments were received with these returns. Further, these returns bear a hand-written signature that appears to be that of Christopher Joseph Puleo.

Additionally, my review demonstrates that Master Techs Automotive Specialists LLC filed paper sales and use tax returns, for the monthly periods February 2017 through September 2017, and November 2017; and all of these returns bear a hand-written signature that appears to be that of Christopher Joseph Puleo. Further, no remittance payments were received, with the returns, for the periods February 2017 through August 2017, and November 2017. Moreover, the review signifies a remittance check payment was received with the September 2017 return; and that this check payment bears a hand-written signature that appears to be that of Christopher Joseph Puleo.

Further, my review reveals that Master Techs Automotive Specialists LLC electronically filed sales and use tax returns for the monthly periods March 2016 through January 2017, October 2017, and December 2017 through April 2018; however, no remittance payments were received with the returns for periods September 2016 through January 2017, October 2017, December 2017 through February 2018, and April 2018. In addition, electronic remittance payments were received for the periods March 2016 through August 2016, and March 2018. Furthermore, the review of the electronically filed sales and use tax returns, and/or the electronically received remittance payments; for the periods March 2016 through January 2017, October 2017, and December 2017 through April 2018; indicates the electronic-filing and electronic-payment contacts, are listed as Chris Puleo, or Chris J Puleo.

Further, the review of Department records reveals that sales and use tax returns, and remittance payments, were not received for the monthly periods January 2016 and February 2016; from either business.

In addition, the filing of the paper, and electronic returns, along with the corresponding remittance payments; for both businesses; for the monthly periods August 2015 through December 2015, and March 2016 through April 2018; establishes that Christopher Joseph Puleo had knowledge of his legal responsibility, and duty to collect, report, and remit the sales tax collected by Master Techs Automotive Corp, and Master Techs Automotive Specialists LLC. Moreover, these returns demonstrate Christopher Joseph Puleo's knowledge of the sales, and sales tax collection amounts, listed on these returns. As a designated custodian of records of the Department of Revenue with regard to Department of Revenue criminal cases, I am providing certified copies of a sampling of these filed paper returns, the remittance check, the data print-outs of the electronically filed sales and use tax returns, and the data print-outs of the electronically received remittance payments; from the Department's database.

My review of the Florida Department of Revenue's System for Unified Taxation signifies that Department of Revenue representatives made a least 68 contacts/attempted contacts with Christopher Joseph Puleo; including at least three face-to-face contacts at the business location; two face-to-face contacts at a Department service center; and 39 telephonic contacts; to discuss the sales tax accounts of Master Techs Automotive Corp, and/or Master Techs Automotive Specialists LLC, in efforts to resolve both businesses' sales tax delinquencies; and to secure Christopher Joseph Puleo's voluntary compliance. These contacts were memorialized in comments made by the revenue representatives, and entered into the Department's System for Unified Taxation. Further, these contacts were made by the revenue representatives after the businesses first registered with the Department; and through the monthly period May 2018.

In addition to the revenue representatives' documented comments, I obtained affidavits from revenue representatives that worked on this business account. These revenue representatives are identified on the Investigative Summary and the Witness List. In reference to Master Techs Automotive Corp, and/or Master Techs Automotive Specialists LLC; the affidavits show that Christopher Joseph Puleo:

- Promised to file and pay sales tax returns, and was advised of the sales tax delinquencies/liabilities
- Stated he was the only business bank account signatory; and he was the responsible person for collecting, filing and paying the sales tax online; and he made the decision not remit the sales tax
- Was advised of Florida Statute 212.15-Theft of State Funds; and that not remitting the sales tax, may be considered theft, which may be prosecuted
- Was given an opportunity to have a payment plan by participating in the Fifteenth Judicial Circuit Court State Attorney Office's Tax Collection Enforcement Diversion Program; but he refused to participate.

Notices of Final Assessment, and Warrant Letters, were mailed to the businesses; and tax warrants were filed with the clerk of the court, Palm Beach County, Florida.

An investigator, with Department of Revenue, sent letters; via certified and regular United States mail, to Christopher Joseph Puleo; at Master Techs Automotive Corp's business address. The investigator is identified on the Investigative Summary and the Witness List. The letters requested the voluntary production of: monthly sales summary reports, sales invoices/work orders, and business bank statements; for the initial investigation period January 1, 2013 through July 31, 2016. None of the requested information has been received from Christopher Joseph Puleo.

I requested, and received, two subpoenas duces tecum, from the Fifteenth Judicial Circuit Court. The subpoenas sought the production of certified monthly sales summary reports, customer sales invoices/work orders, and business bank statements, along with other business records; from Master Techs Automotive Corp's Custodian of Records Christopher Joseph Puleo, for the period January 1, 2013 to September 22, 2016; and from Master Techs Automotive Specialists LLC's Custodian of Records Christopher Joseph Puleo, for the period July 23, 2015 to April 30, 2018.

On May 2, 2018, I hand-served both subpoenas to Christopher Joseph Puleo, at Master Techs Automotive Specialists LLC's business location. As of August 8, 2018, none of the subpoenaed business records have been received.

On July 17, 2018, I received a Master Techs Auto Repair invoice from a business customer; and the invoice clearly lists sales tax, as a separate line item; and is shown as paid by the customer's check number 23807. The customer is identified on the Investigative Summary and the Witness List.

Based upon information obtained during the course of the investigation, a determination was made that Master Techs Automotive Specialists LLC had a banking relationship with Wells Fargo Bank, NA.

Take into consideration that no business records were provided by the businesses' custodian of records, via voluntary production, or via subpoena duces tecum; for the investigation periods, the business's bank account statements were used to identify the unreported or additional taxable revenue. To determine the amount of taxable deposits/additional taxable revenue, for the periods August 2015 through April 2018, I excluded all identified non-income deposits, and deposits that did not appear to be generated from regular business sales.

I obtained copies of Master Techs Automotive Specialists LLC's bank account signatory card, canceled checks, deposits with offsets, and bank statements from Wells Fargo Bank, NA. These documents show that Christopher Puleo is the sole authorized signer on the bank account; and exercised that authority.

Utilizing bank statements provided by Wells Fargo Bank, NA., I prepared a schedule titled "Schedule of Net Bank Deposits for Wells Fargo Account ending in [REDACTED] listing the bank deposits of this account, by month, for the periods of this investigation. I excluded, and deducted, from the schedule; all deposits that did not appear to be generated from regular business sales. The schedule establishes that, for the period of August 2015 through April 2018, a minimum of \$2,206.108.54, in net deposits or gross revenues, was deposited in the account titled Master Techs Automotive Specialists. This schedule also shows that for all the periods included in this investigation, there were enough funds in the account to pay the Department of Revenue the taxes due.

To ascertain the amount of the collected sales tax from unreported, or additional taxable revenue; I used the bank statements, and prepared a schedule titled "Schedule of Sales Tax Collected per Bank Deposits"; listing all bank deposits for July 2015 through April 2018. I excluded, and deducted from the schedule, all deposits that did not appear to be generated from regular business sales. The schedule reveals that the business's Net Deposits/Gross Revenues, for the periods identified above is \$2,206.108.54. The

reported exempt sales for the periods August 2015 through December 2015, and March 2016 through April 2018; averaged ten percent per month; equaling \$220,610.85. I then deducted the ten percent average, for exempt sales; from the Net Deposits or Gross Revenues, for each period; resulting in the Taxable Revenues, including Sales Tax amount of \$1,985,497.69.

I then divided the Taxable Revenues, including Sales Tax amount, of each period, by 1.06, resulting in the Taxable Deposits/Revenue amount of \$1,873,111.00. I then subtracted the Taxable Deposits/Revenue amount of \$1,873,111.00 amount from the Taxable Revenues, including Sales Tax amount of \$1,985,497.69. This resulted in the Sales Tax Collected per Bank Deposits amount of \$112,386.69, for the periods included in this investigation.

Further, I reviewed the Department's System for Unified Taxation; and then compared, and scheduled, the Sales Tax Collected per Bank Deposits amount of \$112,386.69; to the sales tax remittance payments, and the additional sales tax payments amount of \$37,051.46; received from Master Techs Automotive Corp, and/or Master Techs Automotive Specialists LLC; for the investigation periods. Additionally, my review signifies that a \$222.68 warrant payment, from a bank levy; was received on September 25, 2015; and was applied to interest, and fees, to periods May 2013, and May 2014; both these periods are prior to the offense periods.

My comparison establishes, for the monthly periods August 2015 through April 2018; that Christopher Joseph Puleo collected a minimum of \$112,386.69 in sales tax; while only paying \$37,051.46 of the collected sales tax, to the Department.

In addition, this comparison demonstrates that Christopher Joseph Puleo evaded the payment of a minimum of \$75,335.23 in sales tax, during the monthly periods August 2015 through April 2018, by willfully failing to remit all of the sales tax that was collected, and was due.

Additionally, my review of the copies of the certified canceled checks, provided by Wells Fargo Bank, NA; establish that Christopher Joseph Puleo benefited by writing multiple checks to Anthony J Puleo, or Anthony Puleo, whose listed home address, matches that of Christopher Joseph Puleo; while failing to remit all of the collected sales tax to the Department.

Moreover, this comparison signifies that for these same periods, Christopher Joseph Puleo, while acting in his capacity as an agent of the state, owner, president, vice-president, authorized member, sole member, and registered agent for Master Techs Automotive Corp, and/or Master Techs Automotive Specialists LLC; collected and failed to pay \$75,335.23 in state sales tax to the Florida Department of Revenue.

Christopher Joseph Puleo was given an opportunity to provide a statement regarding the investigation. As of August 14, 2018, Christopher Joseph Puleo has not appeared to voluntarily attend the interview.

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.

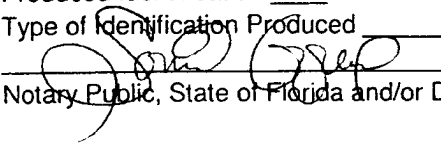
  
Lee Rucker, Revenue Investigator-Criminal Enforcement

Sworn to (or affirmed) and subscribed before me this 15<sup>th</sup> day of August 2018, by Lee Rucker.

Personally known

Produced Identification

Type of Identification Produced \_\_\_\_\_

  
Notary Public, State of Florida and/or Deputy Clerk of the Court

