

PT:MHW  
F.# 2010R00956

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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FILED  
IN CLERK'S OFFICE  
U.S. DISTRICT COURT  
★ JUN 18 2014  
BROOKLYN OFFICE

UNITED STATES OF AMERICA

I N F O R M A T I O N

-against-

Cr. No. 14 CR 207 (JBW)  
(T. 31, U.S.C., §§ 5314  
and 5322(a); T. 18,  
U.S.C., §§ 3551 et seq.)

GABRIEL GABELLA,

Defendant.

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THE UNITED STATES ATTORNEY CHARGES:

INTRODUCTION

1. At all times relevant to this Information:

a. Pursuant to Title 31, Code of Federal Regulations, Sections 103.24, 103.27(c), 103.27(d) and 103.59(b), recodified at 31 C.F.R. 1010.350, citizens and residents of the United States who had a financial interest in, or signature authority over, a bank, securities and other financial account in a foreign country with an aggregate value of more than \$10,000 at any time during a particular year were required to file with the United States Department of the Treasury a Report of Foreign Bank and Financial Accounts on Form TD-F 90-22.1 (the "FBAR").

b. The FBAR for a given year was due by June 30 of the following year.

2. During the calendar year 2007, the defendant GABRIEL GABELLA, a resident of New York, New York, had a financial interest in, and signature and other authority over, one or more financial

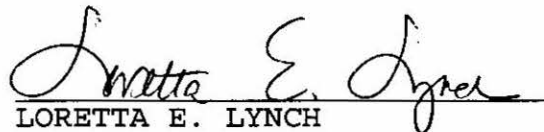
accounts, having an aggregate value exceeding \$10,000, at UBS AG, a bank in Switzerland.

3. During the calendar year 2007, the defendant GABRIEL GABELLA had his federal income tax filings prepared by an accountant whose offices were located in Merrick, New York.

WILLFUL FAILURE TO FILE REPORT  
OF FOREIGN BANK AND FINANCIAL ACCOUNTS

4. On or before June 30, 2008, within the Eastern District of New York and elsewhere, the defendant GABRIEL GABELLA, a resident of the United States, did knowingly and willfully fail to file with the United States Department of the Treasury a Report of Foreign Financial and Bank Accounts on Form TD-F 90-22.1, disclosing that he had a financial interest in, and signature and other authority over, a bank, securities and other financial account in a foreign country, to wit: a Swiss bank account at UBS AG, which account had an aggregate value of more than \$10,000 during the year 2007.

(Title 31, United States Code, Sections 5314 and 5322(a); Title 18, United States Code, Sections 3551 et seq.)

  
LORETTA E. LYNCH  
UNITED STATES ATTORNEY  
EASTERN DISTRICT OF NEW YORK

F. #20\_R  
FORM DBD-34  
JUN. 85

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.

*GABRIEL GABELLA,*

Defendant.

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**INFORMATION**

T. 31, U.S.C., §§5314 and 5322(a); T. 18, U.S.C., §§ 3551 et seq.

*A true bill.*

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*Foreperson*

Filed in open court this ----- day,

of ----- A.D. 20 -----

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*Clerk*

Bail, \$ -----  
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*Michael Warren, Assistant U.S. Attorney (718) 254-6355*