

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 12-_____
 :
 v. : 26 U.S.C. § 7206(1)
 :
 SING CHAN : I N F O R M A T I O N

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

1. At all times relevant to this Information, defendant SING CHAN ("CHAN") was a resident of West Orange, New Jersey, and the sole owner and operator of Custom Design and Carpentry, LLC ("Custom Design"), a construction and remodeling business located in West Orange, New Jersey.

2. During his operation of Custom Design, defendant CHAN received payment for his services via checks made payable to Custom Design and to defendant CHAN directly. The checks made payable to Custom Design were deposited into defendant CHAN's business bank account at PNC Bank. The checks made payable to defendant CHAN typically contained a note in the memo portion of the check referencing construction and remodeling work performed by defendant CHAN, but these checks were deposited into defendant CHAN's personal bank accounts at Emigrant Direct, Valley National Bank, and TD Bank (the "Personal Bank Accounts").

3. For the tax years 2008 and 2009, defendant CHAN filed U.S. Individual Income Tax Returns in which he purported to

report all of his income from Custom Design, but which claimed only the income constituting the payments he caused to be deposited into his business bank account at PNC Bank and failed to report the income that he deposited into the Personal Bank Accounts, in the aggregate amount of approximately \$410,856.

4. On or about August 17, 2009, defendant CHAN prepared and caused to be prepared, signed and caused to be signed, and filed and caused be filed with the Internal Revenue Service ("IRS") a false and fraudulent U.S. Individual Income Tax Return reporting taxable income for the calendar year 2008 of \$11,874, and a total tax of \$4,092.

5. At the time the U.S. Individual Income Tax Return was prepared, signed, and filed with the IRS, defendant CHAN then and there well knew and believed that the said tax return failed to disclose and report approximately \$258,646 in income derived from Custom Design, upon which income an additional tax of approximately \$58,170 was due and owing to the IRS.

6. On or about August 17, 2009, in Essex County, in the District of New Jersey, and elsewhere, defendant

SING CHAN

did knowingly and willfully make and subscribe to a U.S. Individual Income Tax Return Form 1040 for the tax year 2008, as described in paragraph 4, which contained and was verified by a written declaration that it was made under the penalty of perjury, and which he did not believe to be true and correct as

to every material matter, as described in paragraph 5.

In violation of Title 26, United States Code, Section
7206(1).



PAUL J. FISHMAN
UNITED STATES ATTORNEY

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INFORMATION FOR

26 U.S.C. § 7206(1)

PAUL J. FISHMAN

UNITED STATES ATTORNEY, NEWARK, NEW JERSEY

AARON MENDELSON

ASSISTANT U.S. ATTORNEY

NEWARK, NEW JERSEY

(973) 645-2712
