

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Criminal No. 13-
	:	
v.	:	18 U.S.C. § 201(b)(1)(A), (B)
	:	and (C)
MICHAEL KAZMARK	:	
	:	<u>I N F O R M A T I O N</u>
	:	

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:
  - a. Defendant MICHAEL KAZMARK was a resident of Woodland Park, New Jersey.
  - b. There was an undercover FBI Special Agent ("UC1") who held herself out as an IRS official who managed other IRS employees and had the authority to transfer an individual taxpayer's collections and offer in compromise file to a particular IRS employee. An offer in compromise was an application a taxpayer could make to the IRS, seeking to resolve that individual's federal tax liability for an up front payment that was less than the amount the taxpayer owed the IRS. The IRS would consider the offer in compromise only if the taxpayer making the application included a check in an amount that was 20% of the offer amount as a deposit.
  - c. There was an undercover IRS employee ("UC2") who held himself out as an IRS official who worked for UC1 and, in

that capacity, reviewed and processed individual taxpayers' files.

2. From in or about 1997 through in or about 2005, defendant MICHAEL KAZMARK failed to pay federal income taxes that he owed to the IRS. Based on his failure to pay federal income taxes, as of in or about 2010, defendant MICHAEL KAZMARK owed the IRS approximately \$98,046 in unpaid federal income taxes, interest and penalties.

3. On or about April 18, 2010, defendant MICHAEL KAZMARK made an application to the IRS for an offer in compromise (the "April 18, 2010 offer in compromise"), requesting that he pay \$48,800 to the IRS in order to settle his entire federal tax debt (approximately \$98,046). Defendant MICHAEL KAZMARK included with his application for an offer in compromise a check for \$9,760, or 20% of the offer amount, as a deposit.

4. From on or about October 5, 2010 to in or about November 23, 2010, in the District of New Jersey and elsewhere, defendant

MICHAEL KAZMARK

did knowingly and corruptly give, offer and promise \$18,500 in cash payments to public officials, that is UC1 and UC2, with the intent (i) to influence official acts of UC1 and UC2, (ii) to influence UC1 and UC2 to commit and aid in committing, and collude in and allow fraud and make opportunity for the commission of fraud on the United States, and (iii) to induce UC1 and UC2 to do and omit to do acts in violation of their lawful

duties.

5. It was part of this bribery scheme that on or about October 5, 2010, in Passaic County, defendant MICHAEL KAZMARK offered, promised to make and made a \$1,000 bribe payment to UC1 and UC2 in exchange for their official assistance in transferring MICHAEL KAZMARK's offer in compromise file to UC2 so that UC2 could accept defendant MICHAEL KAZMARK's April 18, 2010 offer in compromise.

6. It was a further part of this bribery scheme that on or about October 5, 2010, in Passaic County, New Jersey, defendant MICHAEL KAZMARK offered and promised to make a \$17,500 bribe payment to UC1 and UC2 in exchange for their official assistance in accepting defendant MICHAEL KAZMARK's April 18, 2010 offer in compromise, and thereby resolving defendant MICHAEL KAZMARK's federal tax liability, for the amount of the check that he had already paid to the IRS, namely \$9,760, as opposed to the \$48,800 that defendant MICHAEL KAZMARK had initially offered.

7. It was a further part of this bribery scheme that on or about November 23, 2010, in Passaic County, defendant MICHAEL KAZMARK made a \$17,500 bribe payment to UC1 and UC2 in exchange for their official assistance in (i) placing defendant MICHAEL KAZMARK's federal tax liability in noncollectible status for two years, and (ii) agreeing to accept defendant MICHAEL KAZMARK's April 18, 2010 offer in compromise for the amount of the check that he had already paid to the IRS, namely \$9,760, if he did not incur any additional federal tax liability for two years.

In violation of Title 18, United States Code, Sections  
201(b)(1)(A), (B) and (C).

*Paul J. Fishman/rah*

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PAUL J. FISHMAN  
United States Attorney

CASE NUMBER: 13-\_\_\_\_\_

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**United States District Court  
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**v.**

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**INFORMATION FOR**

**18 U.S.C. §§ 201(b)(1)(A), (B) and (C)**

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**PAUL J. FISHMAN**

*U.S. ATTORNEY*

*NEWARK, NEW JERSEY*

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**VIKAS KHANNA**

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