

2009R00614/AK

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Criminal No. 12-	253	(JLL)
	:			
v.	:	26 U.S.C. § 7206(2)		
	:	26 U.S.C. § 7201		
ELIJAH WASHINGTON, JR.	:			
	:			

I N D I C T M E N T

The Grand Jury in and for the District of New Jersey,  
sitting at Newark, charges:

Counts One Through Four  
(Aiding and Assisting in the  
Preparation of Fraudulent Tax Returns)

1. At all times relevant to this Indictment, defendant  
ELIJAH WASHINGTON, JR. was a resident of Jersey City, New Jersey,  
and was employed as a teacher with the Jersey City Public School  
system.

2. In tax years 2005, 2006, 2007 and 2008, defendant  
ELIJAH WASHINGTON, JR. also owned and operated an income tax  
preparation business called Elijah's Professional Tax Service  
located at 499 Martin Luther King, Jr., Drive, Jersey City, New  
Jersey.

3. At all times relevant to this Indictment, defendant  
ELIJAH WASHINGTON, JR.:

(a) met with individual taxpayers at the office  
described in paragraph 2 to prepare their U.S. individual income  
tax returns;

(b) prepared false U.S. individual income tax  
returns for his clients by, among other things, fabricating and

inflating tuition and fees deductions and child tax credits on Form 1040 of their returns, and by fabricating itemized deductions, such as charitable contributions and job expenses, on Schedule A of their returns, in order to obtain refunds for his clients in amounts greater than that to which they were entitled; and

(c) charged clients a fee for his services which ranged from \$95 to \$350 per return.

4. From in or about January 2005, through in or about April 2009, defendant ELIJAH WASHINGTON, JR. prepared approximately 8,682 U.S. individual federal income tax returns on behalf of his clients for tax years 2005 through 2008. At least 69 of these returns contained falsely claimed itemized deductions or credits reported on Form 1040 or Schedule A of those tax returns. For example:

(a) On or about March 31, 2009, defendant ELIJAH WASHINGTON, JR. prepared a 2008 U.S. Individual Income Tax Return, Form 1040, for an undercover law enforcement agent ("UC"). That return stated that UC, for calendar year 2008, was entitled to total income tax deductions of \$8,512.00, based upon deductions for a gift to charity of \$1,300.00, uniform expenses of \$2,080.00, cleaning, safety and shoes expenses of \$1,560.00, unreimbursed business expenses of \$1,350.00, meals and entertainment expenses of \$2,350, and a tax refund in the amount of \$527;

(b) The UC, however, did not provide those figures to defendant ELIJAH WASHINGTON, JR. and indicated he had not incurred such expenses, during calendar year 2008; and

(c) Rather, based upon the information provided by the UC to defendant ELIJAH WASHINGTON, JR. for calendar year 2008, the UC was only entitled to claim income tax deductions for tuition and fees, charitable contributions, and job expenses totalling approximately \$5,450.00, and a tax due and owing to the Internal Revenue Service in the amount of \$236.00.

5. On or about the dates set forth below, in the District of New Jersey and elsewhere, the defendant

ELIJAH WASHINGTON, JR.

did knowingly and willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of Individual Income Tax Returns, Form 1040, described in paragraphs 3 and 4, which were false and fraudulent as to material matters, as described in paragraphs 3 and 4, and summarized below, knowing that the returns were false and fraudulent:

COUNT	DATE FILED ON OR BEFORE	TAX YEAR	TAX LOSS FROM FALSE DEDUCTIONS
ONE	4/15/2006	2005	\$14,194
TWO	4/15/2007	2006	\$26,747
THREE	4/15/2008	2007	\$35,519
FOUR	4/15/2009	2008	\$39,810

All in violation of Title 26, United States Code, Section 7206(2).

Counts Five Through Eight  
(Tax Evasion)

1. Paragraphs 1 through 4 of Count One are realleged and incorporated herein.

2. From in or about January 2005, through in or about April 2009, defendant ELIJAH WASHINGTON, JR. prepared U.S. individual federal income tax returns on behalf of himself for tax years 2005 through 2008. Defendant ELIJAH WASHINGTON, JR. reported his taxable income with respect to his business of Elijah's Professional Tax Services for the years of 2005 through 2008 to be \$48,000.00, \$48,000.00, \$58,000.00, and \$68,000.00, respectively. However, defendant ELIJAH WASHINGTON, JR. intentionally failed to report taxable income from his business of approximately \$264,471.81, during the tax years 2005 through 2008, resulting in a total amount of tax due and owing of approximately \$73,106.00. For example:

(a) On or about March 31, 2009, defendant ELIJAH WASHINGTON, JR. filed a 2008 tax return on behalf of himself. That return stated that his taxable income with respect to his business of Elijah's Professional Tax Services for the calendar year 2008 was \$68,000.00 and the amount of tax due and owing was \$3,767.00;

(b) The return did not include at least \$97,217.35 in additional taxable income defendant ELIJAH WASHINGTON, JR. received in 2008. Upon this income, an additional tax of approximately \$28,962.00, was due and owing to the United States.

3. On or about the dates set forth below, in the District of New Jersey and elsewhere, defendant

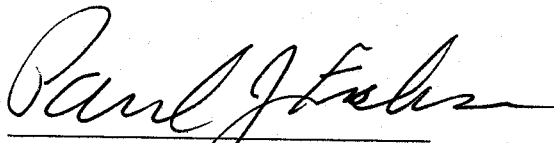
ELIJAH WASHINGTON, JR.

did knowingly and willfully attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed false and fraudulent Individual Income Tax Returns, Form 1040, described in paragraph 2 of this Count, and resulting in the approximate tax due and owing as summarized below, knowing them to be false and fraudulent as described in paragraph 2:

COUNT	DATE FILED ON OR BEFORE	TAX YEAR	TAX DUE AND OWING
FIVE	4/15/2006	2005	\$8,843
SIX	4/15/2007	2006	\$15,017
SEVEN	4/15/2008	2007	\$20,284
EIGHT	4/15/2009	2008	\$28,962

All in violation of Title 26, United States Code, Section 7201.

A TRUE BILL

  
PAUL J. FISHMAN  
United States Attorney

CASE NUMBER: 12-*CR-253* (*JLL*)

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**United States District Court  
District of New Jersey**

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**UNITED STATES OF AMERICA**

**v.**

**ELIJAH WASHINGTON, JR.**

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**INDICTMENT**

26 U.S.C. § 7201

26 U.S.C. § 7206(2)

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**PAUL J. FISHMAN**  
U.S. ATTORNEY  
NEWARK, NEW JERSEY

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