UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	: Hon.
v.	: Crim. No. 06-
JOHN E. “JACK” WESTLAKE	: 26 U.S.C. § 7201

INFORMATION

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 JOHN E. “JACK” WESTLAKE (hereinafter “JACK WESTLAKE”) was a 100% shareholder in Alma Limited, Inc. (“Alma”) which had offices in Red Bank, New Jersey.

2. On or about July 13, 1999, the County of Middlesex purchased a piece of property located along the Raritan River (the “Raritan River Property”) from Developer 1 for approximately $800,000. On or about July 23, 1999, Developer 1 paid Developer 2 $500,000 for Developer 2's interest in the Raritan River Property in accordance with a separate agreement between Developer 1 and Developer 2.

3. On or about July 27, 1999, Developer 2 issued a check for $500,000 to Alma. On or about July 29, 1999, the $500,000 check was deposited into the Alma’s bank account. On or about August 2, 1999, defendant JACK WESTLAKE caused Alma to issue a check to himself in the amount of $150,000, and kept an

additional $200,000 for himself in Alma's bank account.

4. In or about 2000, defendant JACK WESTLAKE directed Alma's accountant to "eliminate" from Alma's records the $500,000 income item that had been obtained from Developer 2.

5. On or about October 15, 2000, defendant JACK WESTLAKE signed, filed and caused to be filed with the Internal Revenue Service a 1999 U.S. Individual Income Tax Return, Form 1040 on behalf of himself and his spouse. The Form 1040 tax return contained a written declaration that it was signed under the penalties of perjury. Defendant JACK WESTLAKE caused this 1040 tax return to be false by intentionally not including the approximately $350,000 in additional income that defendant JACK WESTLAKE had received in 1999 from the sale of the Raritan River property on his return. Upon this additional taxable income, an additional tax of approximately $75,620 was due and owing to the United States.

6. On or about October 15, 2000, in the District of New Jersey and elsewhere, defendant

JACK WESTLAKE

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States, in that he signed, filed and caused to be filed with the Internal Revenue Service, a false and fraudulent 1999 U.S. Individual Income Tax Return, Form 1040, knowing it to be false

and fraudulent.

In violation of Title 26, United States Code, Section 7201.

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CHRISTOPHER J. CHRISTIE
UNITED STATES ATTORNEY