

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA : **CRIMINAL NO. 14-**
v. : **DATE FILED: April 3, 2014**
ROCHELLE BIESENTHAL : **VIOLATION:**
: **18 U.S.C. § 1343 (wire fraud - 1 count)**
: **26 U.S.C. § 7201 (income tax evasion – 3 counts)**

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times material to this information:

1. Jewish Heritage Programs (“JHP”) was a non-profit organization in Philadelphia that afforded opportunities for Jewish college students, young professionals, and business professionals to engage with their Jewish heritage and reaffirm their Jewish identity. As part of its mission, JHP sponsored mentoring programs at various Philadelphia-area campuses, including at the University of Pennsylvania, hosted young professional and business events, and engaged in other activities for the Jewish community in Philadelphia.
2. To support its operations, programs, and mission, JHP maintained accounts at various banks in Philadelphia, in the Eastern District of Pennsylvania.
3. Defendant ROCHELLE BIESENTHAL was employed by JHP in various roles, including as a bookkeeper. In that capacity, she was responsible for overseeing JHP’s finances, including its budgets, bank accounts, purchasing, and reimbursement.

THE SCHEME

4. From in or about 2002, to on or about April 12, 2009, defendant

ROCHELLE BIESENHTAL

devised and intended to devise a scheme to defraud JHP and to obtain money and property by means of false and fraudulent pretenses, representations and promises.

MANNER AND MEANS

It was part of the scheme that:

5. Defendant ROCHELLE BIESENHTAL fraudulently prepared and issued checks drawn on JHP's bank accounts at TD/Commerce Bank, Citizens Bank, and Susquehanna Bank and made those unauthorized checks payable to her.

6. Automatic Clearing House ("ACH") transactions are electronic financial transactions that debit payments directly from one bank account and transfer the payments to another account. Using the ACH network, defendant ROCHELLE BIESENHTAL fraudulently authorized electronic debits from JHP's accounts at TD/Commerce Bank, Citizens Bank, and Susquehanna Bank to pay for her personal credit cards and her family's personal credit cards.

7. Defendant ROCHELLE BIESENHTAL concealed her scheme from JHP in various ways, including by creating false entries into JHP's accounting software system, and falsely explaining to JHP officials that the checks were in connection with her JHP duties.

8. Defendant ROCHELLE BIESENHTAL fraudulently obtained over \$400,000 in fraudulent checks and unauthorized ACH payments debited from JHP's bank accounts.

9. On or about April 3, 2009, in the Eastern District of Pennsylvania, and

elsewhere, defendant

ROCHELLE BIESENTHAL,

for the purpose of executing the scheme described above, and attempting to do so, caused to be transmitted by means of wire communication in interstate commerce an ACH transaction of approximately \$260.00 from JHP's TD/Commerce Bank account, processed in Lewisport, Maine, to the Citi/ AAdvantage American Express Card account of E. B., which was processed in Sioux Falls, South Dakota.

All in violation of Title 18, United States Code, Section 1343.

COUNT TWO

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. Paragraphs 1 through 8 of Count One are incorporated here.
2. From in or about 2007 through on or about April 15, 2008, in the Eastern District of Pennsylvania, and elsewhere, defendant

ROCHELLE BIESENTHAL,

a resident of Brigantine, New Jersey, who during calendar year 2007 was married, willfully attempted to evade and defeat an income tax due and owing by her and her spouse to the United States of America for the calendar year 2007 by concealing and attempting to conceal from all proper officers of the United States of America her true and correct income through various means, including, among other things:

(a) diverting approximately \$97,224.53 in additional income during the calendar year 2007 from JHP into bank accounts and credit card accounts that she controlled without ever reporting this amount as income to the IRS and without paying any federal income tax on this income;

(b) by concealing sources and amounts of her true and correct income by failing to supply accurate and complete information to her accountant who prepared her tax return;

(c) by signing and filing and causing to be filed, on or about April 15, 2008, with the Director, Internal Revenue Service Center, Philadelphia, Pennsylvania, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, that willfully failed to report her additional income from JHP.

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

COUNT THREE

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. Paragraphs 1 through 8 of Count One are incorporated here.
2. From in or about 2008 through on or about May 4, 2009, in the Eastern District of Pennsylvania, and elsewhere, defendant

ROCHELLE BIESENTHAL,

a resident of Brigantine, New Jersey, who during calendar year 2008 was married, willfully attempted to evade and defeat an income tax due and owing by her and her spouse to the United States of America for the calendar year 2008 by concealing and attempting to conceal from all proper officers of the United States of America her true and correct income through various means, including, among other things:

(a) diverting approximately \$139,985.01 in additional income during the calendar year 2008 from JHP into bank accounts and credit card accounts that she controlled without ever reporting this amount as income to the IRS and without paying any federal income tax on this income;

(b) by concealing sources and amounts of her true and correct income by failing to supply accurate and complete information to the accountant who prepared her tax return;

(c) by signing and filing and causing to be filed, on or about May 4, 2009, with the Director, Internal Revenue Service Center, Philadelphia, Pennsylvania, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, that willfully failed to report her additional income from JHP.

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

COUNT FOUR

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

1. Paragraphs 1 through 8 of Count One are incorporated here.
2. From in or about 2009 through on or about April 15, 2010, in the Eastern

District of Pennsylvania, and elsewhere, defendant

ROCHELLE BIESENTHAL,

a resident of Brigantine, New Jersey, who during calendar year 2009 was married, willfully attempted to evade and defeat an income tax due and owing by her and her spouse to the United States of America for the calendar year 2009 by concealing and attempting to conceal from all proper officers of the United States of America her true and correct income through various means, including, among other things:

(a) diverting approximately \$15,337.85 in additional income during the calendar year 2009 from JHP into bank accounts and credit card accounts that she controlled without ever reporting this amount as income to the IRS and without paying any federal income tax on this income; and

(b) by signing and filing and causing to be filed, on or about April 15, 2010, with the Director, Internal Revenue Service Center, Philadelphia, Pennsylvania, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, on behalf of herself and her spouse, that willfully failed to report her additional income from JHP.

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

ZANE DAVID MEMEGER
UNITED STATES ATTORNEY