

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Hon.
	:	
v.	:	Criminal Number:
	:	
SOPHIE UBER	:	Title 18, United States Code, Section 371

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:

Introduction

1. At all times relevant to this Information unless otherwise stated:

a. Defendant SOPHIE UBER (hereinafter "UBER"), a resident of White Plains, New York, was an accountant who prepared and assisted in the preparation of federal corporate and personal income tax returns on behalf of clients. Defendant UBER was also a principal of AZ Premier Management Corporation (hereinafter "AZ Premier"), a company incorporated in New York that purportedly engaged in real estate ventures.

b. A.S., a co-conspirator not named a defendant herein, was a resident of New Jersey and a principal of TFS Management Services, Inc. (hereinafter "TFS"), which company later did business as ADS Management Services, Inc. (hereinafter "ADS"). TFS and ADS were incorporated in New Jersey and were engaged in billing insurance companies on behalf of medical doctors.

c. Co-Conspirator A.S. established TFS and ADS as S Corporations under the Internal Revenue Code. As S Corporations, the profits of TFS and ADS passed through to its sole shareholder, Co-Conspirator A.S., who was required to report all such profits on his U.S. Individual Income Tax Returns, Form 1040. Furthermore, as S Corporations, TFS and ADS were each required to annually file a U.S. Income Tax Return for an S Corporation, Form 1120S, with the Internal Revenue Service. A Form 1120S enabled the Internal Revenue Service to identify any income required to be reported on Co-Conspirator A.S.'s personal income tax returns.

d. Defendant UBER, as an accountant, assisted in the preparation of Co-Conspirator A.S.'s personal and corporate income tax returns.

The Conspiracy

2. From in or around November 2000 to in or around October 2004, in the District of New Jersey and elsewhere, defendant

SOPHIE UBER

knowingly and willfully conspired and agreed with A.S., TFS, ADS, and others to defraud the United States for the purpose of impeding, impairing, obstructing and defeating the lawful governmental functions of the Internal Revenue Service of the Department of the Treasury to ascertain, compute, assess, and collect income taxes.

Object of the Conspiracy

3. The object of the conspiracy was to conceal from the Internal Revenue Service income Co-Conspirator A.S. had derived from TFS and ADS by (a) diverting TFS's and ADS's gross receipts to Co-Conspirator A.S. through sham financial transactions; and (b) falsifying TFS's and ADS's corporate income tax returns and Co-Conspirator A.S.'s personal income tax returns.

Means and Methods of the Conspiracy

4. It was part of the conspiracy that Co-Conspirator A.S. gave defendant UBER TFS and ADS checks made payable to AZ Premier, which checks totaled more than \$260,000 and equaled gross receipts for TFS and ADS.

5. It was further part of the conspiracy that defendant UBER deposited the TFS and ADS checks that she received from Co-Conspirator A.S. into AZ Premier's corporate bank account (hereinafter "AZ Premier Account"). The TFS and ADS checks were the only checks deposited into the AZ Premier Account.

6. It was further part of the conspiracy that after depositing the TFS and ADS checks into the AZ Premier Account, defendant UBER transferred the funds, less a ten to twenty percent commission for herself, into a personal bank account under her control (hereinafter "UBER Personal Account").

7. It was further part of the conspiracy that defendant UBER gave Co-Conspirator A.S. the vast majority of the funds deposited into the UBER Personal Account, in the form of cash and checks. The checks were either made payable to Co-Conspirator A.S. or to "cash" and were drawn on the UBER Personal Account.

8. It was further part of the conspiracy that Co-Conspirator A.S. deposited the checks, drawn on the UBER Personal Account, into his personal bank account. In total, Co-Conspirator A.S. received in excess of \$211,000 in cash and checks from defendant UBER.

9. It was further part of the conspiracy that Co-Conspirator A.S. and defendant UBER, who assisted in the preparation of TFS's and ADS's corporate tax returns, falsely characterized the payments from TFS and ADS to AZ Premier as legitimate business expenses on those corporate returns, thereby fraudulently reducing the ordinary income reported by TFS and ADS.

10. It was further part of the conspiracy that Co-Conspirator A.S. and defendant UBER, who assisted in the preparation of Co-Conspirator A.S.'s personal tax returns, concealed in excess of \$211,000 in income from the Internal Revenue Service, which income he had a legal obligation to report on his personal tax returns.

11. It was further part of the conspiracy that Co-Conspirator A.S. and defendant UBER created a fictitious promissory note for the purposes of explaining the payments from defendant UBER to Co-Conspirator A.S. and concealing their scheme from the Internal Revenue Service in the event of an audit or investigation.

Overt Acts

12. In furtherance of the conspiracy and in order to effect the object thereof, defendant UBER and her co-conspirators caused the following overt acts to be committed in the District of New Jersey and elsewhere:

a. On or about November 27, 2000, Co-Conspirator A.S. made a TFS check payable to AZ Premier in the amount of \$30,003.15.

b. On or about December 26, 2000, defendant UBER made a check payable to Co-Conspirator A.S., drawn on the UBER Personal Account, in the amount of \$27,000.

c. On or about December 4, 2001, Co-Conspirator A.S. made a TFS check payable to AZ Premier in the amount of \$25,568.20.

d. On or about April 7, 2002, defendant UBER caused a Form 1120S, U.S. Income Tax Return for an S Corporation for tax year 2001, to be filed with the Internal Revenue Service on behalf of TFS that claimed approximately \$90,216.82 in false expenses.

e. On or about August 7, 2002, defendant UBER caused a Form 1040, U.S. Individual Income Tax Return for tax year 2001 to be filed with the Internal Revenue Service on behalf of Co-Conspirator A.S. that concealed at least \$90,216.82 in personal income received by Co-Conspirator A.S.

f. On or about February 3, 2003, defendant UBER made a check payable to Co-Conspirator A.S., drawn on the UBER Personal Account, in the amount of \$2,000.

g. On or about March 10, 2003, defendant UBER caused a Form 1120S, U.S. Income Tax Return for tax year 2002 to be filed with the Internal Revenue Service on behalf of ADS that claimed approximately \$21,205.00 in false expenses.

h. On or about July 21, 2003, defendant UBER caused a Form 1040, U.S. Individual Income Tax Return for tax year 2002 to be filed with the Internal Revenue Service on behalf of Co-Conspirator A.S. that concealed at least \$110,022.13 in personal income received by Co-Conspirator A.S.

i. On or about July 22, 2003, defendant UBER caused a Form 1120S, U.S. Income Tax Return for tax year 2002 to be filed with the Internal Revenue Service on behalf of TFS that claimed approximately \$88,817.13 in false expenses.

All in violation of Title 18, United States Code, Section 371.


CHRISTOPHER J. CHRISTIE
United States Attorney

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UNITED STATES OF AMERICA

v.

SOPHIE UBER

INFORMATION FOR

Title 18, United States Code, Section 371

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