

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Crim. No. 09-
:
:
v. : 18 U.S.C. § 371
:
:
RAVINDRA PATEL : **INFORMATION**

The defendant having waived in open court prosecution by indictment, the Acting United States Attorney for the District of New Jersey charges:

Background

1. At all times relevant to this Information:

a. Defendant RAVINDRA PATEL, who resided in Scotch Plains, New Jersey, was a board certified cardiologist licensed to practice medicine in the State of New Jersey.

b. Defendant RAVINDRA PATEL was a part-owner of Associates in Cardiology and Internal Medicine P.A. ("ACIM"), a private medical practice, located in Old Bridge, New Jersey. In addition to his private practice, from in or about September 2003 to in or about October 2006, defendant RAVINDRA PATEL held the title of Clinical Assistant Professor ("CAP") at the University of Medicine and Dentistry of New Jersey ("UMDNJ"), in Newark, New Jersey.

c. D.P., a co-conspirator not named as a defendant herein, resided in Westfield, New Jersey, and was a Certified

Public Accountant who provided accounting services to defendant RAVINDRA PATEL and his wife L.P., as well as ACIM.

2. The Social Security Administration ("SSA") was an independent agency of the United States that was, among other things, responsible for administering retirement, disability, and survivors benefit programs to eligible persons as defined by federal law and regulations, including the Social Security Act of 1935 and the Federal Insurance Contributions Act of 1939 ("FICA"). Under FICA, earnings from work and the corresponding payment of federal withholding taxes for the requisite period of time entitled an employee to Social Security disability and retirement benefits. Employees reported their earnings and any payments of withholding taxes to the SSA by attaching W-2 Wage and Tax Statement forms ("Forms W-2") to their annual federal income tax returns filed with the Internal Revenue Service ("IRS").

3. Defendant RAVINDRA PATEL, with the assistance of D.P., filed joint federal income tax returns on IRS Form 1040s for calendar years 2003 through 2006, which each included a false Form W-2 purportedly reflecting earnings from L.P.'s work at ACIM and payment of FICA withholding taxes in connection with these earnings.

4. For calendar years 2003 through 2006, L.P. did not perform any work for ACIM.

THE CONSPIRACY

5. From in or about late 2002 through in or about January 2007, in the District of New Jersey and elsewhere, defendant

RAVINDRA PATEL

did knowingly and intentionally conspire and agree with co-conspirator D.P. and others to commit crimes against the United States, that is to make and present false claims to a department and agency of the United States, namely, the Social Security Administration, by knowingly submitting false, fictitious and fraudulent W-2 Wage and Tax Statement forms reflecting previous earnings purportedly earned by L.P., to the IRS in order to qualify for SSA benefits, contrary to Title 18, United States Code, Section 287.

6. The object of the conspiracy for defendant RAVINDRA PATEL and his co-conspirators was to give the spouses of ACIM partners "no show" jobs at ACIM in order to render them independently eligible for Social Security disability and retirement benefits by means of, among other things, making false, fictitious, and fraudulent representations to the SSA.

Means and Methods of the Conspiracy

7. It was part of the conspiracy that in or around late 2002, defendant RAVINDRA PATEL and a co-conspirator, in consultation with D.P., would add their spouses to the payroll at ACIM as purported employees of ACIM, even though neither

defendant RAVINDRA PATEL's spouse, L.P., nor his partner's spouse actually worked at ACIM justifying the bi-weekly salaries paid by ACIM to them thereafter.

8. It was further part of the conspiracy that in or around 2003, two additional co-conspirators, in consultation with D.P., would add their spouses to the payroll at ACIM as purported employees of ACIM, even though neither partners' spouse actually worked at ACIM justifying the bi-weekly salaries paid by ACIM to them thereafter.

9. It was further part of the conspiracy that the partners of ACIM transferred money earned by them to their respective spouses, with each spouse receiving an approximate annual salary of \$90,000 from ACIM.

10. It was further part of the conspiracy that for tax years 2003 through 2006, defendant RAVINDRA PATEL and L.P. would file false Forms W-2 with the IRS, reflecting L.P.'s annual compensation as a purported employee of ACIM and the payment of federal withholding taxes. The false and fraudulent W-2 forms were annexed to the jointly filed federal income tax returns on IRS Forms 1040, which were submitted to the SSA, in order to satisfy eligibility requirements for disability and retirement benefits.

Overt Acts

11. In furtherance of the conspiracy and to effect the object thereof, on or about the dates listed below, defendant RAVINDRA PATEL and his co-conspirators committed, and caused to be committed, the following overt acts in the District of New Jersey and elsewhere:

a. On or about August 23, 2005, in conjunction with his and L.P.'s jointly filed 2004 federal income tax return on IRS Form 1040, defendant RAVINDRA PATEL attached a 2004 W-2 Wage and Tax Statement which falsely represented that L.P. had performed work for ACIM and, under the heading of "Social security wages," earned an annual income of \$87,900.

b. On or about October 16, 2006, in conjunction with his and L.P.'s jointly filed 2005 federal income tax return on IRS Form 1040, defendant RAVINDRA PATEL attached a 2005 W-2 Wage and Tax Statement which falsely represented that L.P. had performed work for ACIM and, under the heading of "Social security wages," earned an annual income of \$90,000.

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

RALPH J. MARRA, JR.
Acting United States Attorney