

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No.
 :
 v. : 26 U.S.C. § 7202
 :
 BARRY S. MALKIN : 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:

a. Defendant BARRY S. MALKIN ("MALKIN") was a resident of Upper Saddle River, New Jersey, and was the majority owner of Malkin, Coppock & Company (hereinafter, "MCC"), an accounting firm located in Montvale, New Jersey.

b. Defendant MALKIN was a Certified Public Accountant and provided tax accounting services to clients of MCC, including services related to the preparation of individual, corporate, and payroll tax returns.

c. As majority owner of MCC, defendant MALKIN had control over MCC's bank accounts, maintained MCC's books and records, and managed MCC's payroll. In addition, defendant MALKIN was in charge of preparing and filing tax returns for MCC and paying the applicable taxes. In particular, defendant MALKIN was responsible for collecting, accounting for and paying over to the Internal Revenue Service ("IRS") withholdings from MCC's

employees for Social Security, Medicare, and income taxes (collectively referred to herein as "Trust Fund Taxes"). Defendant MALKIN further was responsible for making and filing with the IRS quarterly employment tax returns on Forms 941 reflecting the Trust Fund Taxes that MCC had withheld and paid during the previous quarter.

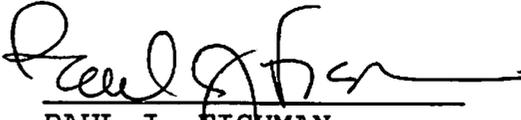
2. During the years 2001, 2002, 2003, 2004, 2005, 2006, 2007 and 2008, MCC withheld Trust Fund Taxes from the wages paid to its employees for remittance to the IRS. However, defendant MALKIN failed to timely file the required Forms 941, and failed to account for and to pay over to the IRS on behalf of MCC the applicable Trust Fund Taxes for those years in the aggregate amount of approximately \$137,000.

3. On or about January 31, 2008, in the District of New Jersey, and elsewhere, defendant

BARRY S. MALKIN

being a person required to collect, truthfully account for, and pay over Trust Fund Taxes to the Internal Revenue Service for the quarter ending December 31, 2007, did knowingly and willfully fail to truthfully account for and pay over the taxes due and owing in the amount of approximately \$4,074.44:

In violation of Title 26, United States Code, Section 7202.


PAUL J. FISHMAN
United States Attorney

CASE NUMBER: _____

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

UNITED STATES OF AMERICA

v.

BARRY S. MALKIN

INFORMATION FOR

26 U.S.C. § 7202

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