2008R00198/SLM

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Crim. No. 10-
	:	
v.	:	26 U.S.C. § 7201
	:	
MARION REYNOLDS	:	INFORMATION

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

COUNTS 1 TO 4

1. At all times relevant to Counts 1 to 4 of this Information, defendant MARION REYNOLDS was a resident of New Jersey and was employed as a Newark Police Department Sergeant at the City of Newark in Newark, New Jersey.

Affirmative Acts of Evasion

2. On or about October 1, 2001, defendant MARION REYNOLDS filed with his employer, the City of Newark, an Internal Revenue Service Form W-4 ("Form W-4") falsely claiming 99 exemptions from withholding, thereby causing no federal income tax to be withheld from the salary of defendant MARION REYNOLDS. Defendant MARION REYNOLDS maintained the fraudulent Form W-4 filed on October 1, 2001, during the calendar years 2002, 2003 and 2004 and through in or about September 2005.

3. In or about September 2005, based on notification from the United States Department of Treasury, Internal Revenue

Service ("IRS"), the City of Newark began withholding federal income tax from defendant MARION REYNOLDS.

4. On or about May 11, 2006, defendant MARION REYNOLDS filed with the City of Newark a Form W-4 falsely claiming 99 exemptions from withholding, thereby causing no federal income tax to be withheld from the salary of defendant MARION REYNOLDS. The fraudulent Form W-4 filed on May 11, 2006, was maintained by defendant MARION REYNOLDS for the remainder of the calendar year 2006.

5. In or about January 2007, based on notification from the IRS, the City of Newark began withholding federal income tax from defendant MARION REYNOLDS.

6. On or about August 16, 2007, defendant MARION REYNOLDS filed with the City of Newark an Internal Revenue Service Form W-4 falsely claiming 99 exemptions from withholding, thereby causing no federal income tax to be withheld from the salary of defendant MARION REYNOLDS. The fraudulent Form W-4 filed on August 16, 2007, was maintained by defendant MARION REYNOLDS for the remainder of the calendar year 2007.

7. On or about the dates set forth below, in Essex County, in the District of New Jersey, and elsewhere, defendant

MARION REYNOLDS

did knowingly and willfully attempt to evade and defeat a substantial tax due and owing by him to the IRS for the calendar

years 2004, 2005, 2006 and 2007 by failing to file a U.S. individual income tax return with the IRS on or before April 15, 2005, April 17, 2006, April 16, 2007, and April 15, 2008, respectively, as required by law, and by evading the assessment and payment of tax due and owing by filing and maintaining fraudulent Forms W-4 with the City of Newark:

COUNT	CALENDAR YEAR	WAGES	TAXABLE INCOME	SUBSTANTIAL TAX DUE AND OWING	DATE OF OFFENSE
1	2004	$129,604	$116,254	$23,585	4/15/05
2	2005	$145,346	$137,658	$31,725	4/17/06
3	2006	$142,741	$133,103	$25,621	4/16/07
4	2007	$140,149	$129,722	$22,773	4/15/08

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

PAUL J. FISHMAN
United States Attorney

CASE NUMBER: 2008R00198

United States District Court
District of New Jersey

UNITED STATES OF AMERICA

v.

MARION REYNOLDS

INFORMATION FOR

26 U.S.C. § 7201

PAUL J. FISHMAN

U.S. ATTORNEY NEWARK, NEW JERSEY

SANDRA L. MOSER

ASSISTANT U.S. ATTORNEY

NEWARK, NEW JERSEY

973-645-2729