

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.  
: :  
: Criminal No.  
v. :  
: 18 U.S.C. § 1349  
: 26 U.S.C. § 7206  
JOSE FIGUEROA : 18 U.S.C. § 2

INFORMATION

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

COUNT ONE

(Conspiracy to Commit Wire Fraud)

1. At all times relevant to this Information:
  - a. Defendant JOSE FIGUEROA ("FIGUEROA") was a resident of Northampton County, Pennsylvania;
  - b. Defendant FIGUEROA was employed as the Vice President of Operations for First Priority Payroll, a/k/a Priority Pay Payroll Service ("FPP");
  - c. Co-conspirator CARLOS CHORRO ("CHORRO") was a resident of Northampton County, Pennsylvania;
  - d. Co-conspirator CHORRO was employed as the Director of Sales for FPP;
  - e. FPP was headquartered in Hoboken, New Jersey, and was wholly owned by an individual, "J.C."; and
  - f. FPP provided payroll services to its

approximately 3,500 clients throughout the United States, including handling the clients' direct deposits, paycheck services, payroll tax return preparation, and collecting and paying over the clients' payroll taxes to the Internal Revenue Service ("IRS") and the various state taxing authorities.

2. From in or about January 2008 through in or about November 2009, in Hudson County, in the District of New Jersey and elsewhere, defendant

JOSE FIGUEROA

did knowingly and intentionally conspire and agree with CHORRO and others to devise a scheme and artifice to defraud, and to obtain money and property by means of materially false and fraudulent pretenses, representations and promises, and for the purpose of executing such scheme and artifice, to transmit and cause to be transmitted by means of wire communications in interstate commerce certain writings, signs, signals, pictures, and sounds, contrary to 18 U.S.C. § 1343.

Object of the Conspiracy

3. It was the object of the conspiracy for defendant FIGUEROA, co-conspirator CHORRO, and others to enrich themselves by manipulating the FPP computer system to divert FPP's clients' payroll tax funds to bank accounts and monetary devices controlled by defendant FIGUEROA and co-conspirator CHORRO.

Manner and Means of the Conspiracy

4. It was part of the conspiracy that defendant FIGUEROA, who was responsible for setting up the computer files that allowed money to be transferred from FPP's clients' bank accounts to FPP's tax accounts and thereafter to the IRS, manipulated the FPP computer files to instead divert FPP's clients' tax funds onto prepaid debit cards controlled by defendant FIGUEROA and co-conspirator CHORRO.

5. It was further part of the conspiracy that defendant FIGUEROA used the diverted funds for personal expenditures, including ATM cash withdrawals in New Jersey and Pennsylvania.

6. It was further part of the conspiracy that approximately one hundred twenty eight (128) cash transactions totaling approximately \$306,140 were deposited into bank accounts controlled by defendant FIGUEROA.

7. It was further part of the conspiracy that, from in or about July 2009 through in or about November 2009, defendant FIGUEROA caused approximately twenty four (24) wire transfers, including interstate wire transfers, totaling approximately \$588,366 to be transferred from FPP's clients' bank accounts to a bank account controlled by defendant FIGUEROA.

8. It was further part of the conspiracy that, on or about September 25, 2009, defendant FIGUEROA transferred

approximately \$95,000 by bank check from a bank account controlled by defendant FIGUEROA to co-conspirator CHORRO.

In violation of Title 18, United States Code, Section 1349.

COUNT TWO

(Subscribing to False Tax Returns)

1. Paragraphs 1 and 3 through 8 of Count One of this Information are hereby reincorporated and alleged as if set forth in full herein.

2. At all times relevant to this Information, defendant FIGUEROA intentionally did not disclose to the IRS the income that he received during the tax years 2008 and 2009 in connection with the fraudulent scheme described in Count One, in the aggregate amount of approximately \$894,477.

3. Defendant FIGUEROA's intentional failure to disclose this income to the IRS resulted in a tax loss to the United States of approximately \$278,133.

4. On or about March 24, 2010, in Northampton County, in the Eastern District of Pennsylvania and elsewhere, defendant

JOSE FIGUEROA

did willfully subscribe to a Federal Income Tax Return for the tax year 2009, which contained and was verified by a written declaration that it was made under the penalty of perjury, and which he did not believe to be true and correct as to every material matter.

In violation of Title 26, United States Code, Section 7206(1) and Title 18, United States Code, Section 2.

FORFEITURE ALLEGATION

1. The allegations contained in Count One of this Information are incorporated by reference as though set forth in full herein for the purpose of noticing forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461.

2. The United States hereby gives notice to defendant FIGUEROA that, upon conviction of the offense charged in Count One of this Information, the government will seek forfeiture, in accordance with Title 28, United States Code, Section 2461(c), and Title 18, United States Code, Section 981(a)(1)(C), of any and all property, real or personal, that constitutes or is derived from proceeds traceable to the violation of Title 18, United States Code, Section 1349, as alleged in this Information, including but not limited to the following:

a. A sum of money equal to approximately \$438,000 in United States currency.

3. If by any act or omission of defendant FIGUEROA, any of the property subject to forfeiture described in paragraph 2 herein:

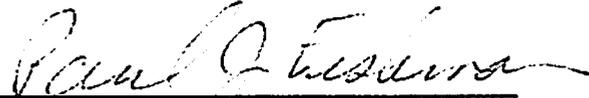
a. cannot be located upon the exercise of due diligence;

b. has been transferred or sold to, or deposited with, a third party,

c. has been placed beyond the jurisdiction of the court;

d. has been substantially diminished in value; or

e. has been commingled with other property which cannot be subdivided without difficulty, the United States of America will be entitled to forfeiture of substitute property up to the value of the property described above in paragraph 2, pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).



PAUL J. FISHMAN  
UNITED STATES ATTORNEY

CASE NUMBER: \_\_\_\_\_

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

**UNITED STATES OF AMERICA**

v.

**JOSE FIGUEROA**

**INFORMATION FOR**

18 USC § 1349  
26 USC §§ 7206 and 2

**PAUL J. FISHMAN**  
UNITED STATES ATTORNEY, NEWARK, NEW JERSEY

**AARON MENDELSON**  
ASSISTANT U.S. ATTORNEY  
NEWARK, NEW JERSEY  
(973) 645-2712