

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.  
 :  
 v. : Criminal No.  
 :  
 : 26 U.S.C. § 7202  
 MOU CHOR TUNG, : 18 U.S.C. § 2  
 a/k/a "Kenny Tung" : 8 U.S.C. § 1324

INFORMATION

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

COUNT ONE

**(Failure to Collect, Account for and Pay Over Payroll Taxes)**

1. At all times relevant to this Information:
  - a. Defendant MOU CHOR TUNG ("Tung") was a resident of Colts Neck, New Jersey;
  - b. Sawa Sushi Restaurant ("Sawa 1") was an Asian restaurant located in Eatontown, New Jersey; and
  - c. Defendant Tung was the owner and manager of Sawa 1.
2. As the owner and manager of Sawa 1, defendant TUNG was responsible for collecting, accounting for, and paying over to the Internal Revenue Service withholdings from Sawa 1's employees for social security, Medicare, and income taxes (collectively referred to as "payroll taxes").
3. Defendant TUNG also was responsible for making and

filing with the Internal Revenue Service ("IRS") quarterly returns on Forms 941 reflecting the total amount of payroll taxes withheld by Sawa 1, and for paying over to the IRS those payroll tax funds.

4. In tax years 2007, 2008, 2009, and 2010, Sawa 1 failed to collect payroll taxes from its employees for remittance to the IRS. Defendant TUNG failed to file true and accurate Forms 941, in that the Forms 941 that defendant TUNG filed with the IRS did not reflect the total amount of payroll taxes withheld by Sawa 1. Defendant TUNG also failed to account for and to pay over those payroll taxes, in the aggregate amount of approximately \$263,523, to the IRS on behalf of Sawa 1.

5. From on or about January 1, 2007, through on or about December 31, 2010, in Monmouth County, in the District of New Jersey, and elsewhere, defendant

MOU CHOR TUNG,  
a/k/a "Kenny Tung,"

being a person required to collect, truthfully account for, and pay over payroll taxes to the IRS, did willfully fail to collect and truthfully account for and pay over such taxes for the tax years 2007, 2008, 2009, and 2010, and did willfully fail to file with the IRS true and accurate Forms 941 for Sawa 1 for the tax years 2007, 2008, 2009, and 2010.

In violation of Title 26, United States Code, Section 7202 and Title 18, United States Code, Section 2.

COUNT TWO

(Harboring Unlawful Aliens)

1. Paragraph 1 of Count One of this Information is hereby reincorporated and alleged as if set forth in full herein.

2. As the owner and manager of Sawa 1, defendant TUNG was responsible for verifying the identities and employment eligibility of all employees hired at Sawa 1. The verification process required for United States employers, pursuant to Section 8, Code of Federal Regulations, Part 274a.2, was designed to prevent the employment of aliens unlawfully present in the United States.

3. Defendant TUNG provided employment at Sawa 1 to individuals unlawfully present in the United States, including individuals with the initials SBC, TD, SE, BH, GJ, HMG, JCRR, ES, PTC, WSC, PL, JHW, KSC, and MMO.

4. Several of these individuals informed defendant TUNG that they were unlawfully present in the United States. Several of these individuals also informed defendant TUNG that they lacked the proper documents to legally work in the United States, including valid Social Security numbers.

5. Nevertheless, defendant TUNG allowed several of these individuals to use Social Security numbers issued to other individuals. Defendant Tung also provided payment to these individuals, for the work that they performed at Sawa 1, in the

identities of the true holders of the Social Security numbers.

6. On or about May 5, 2004, defendant TUNG purchased a residential property at 264 Hamilton Avenue, Long Branch, New Jersey (the "Hamilton property"), through a company named 264 Hamilton Ave., LB, LLC. This company was owned and operated by defendant TUNG.

7. Defendant TUNG used the Hamilton property to harbor and house several individuals who were unlawfully present in the United States, including SBC, TD, SE, BH, GJ, HMG, JCRR, ES, KSC, and PTC. Defendant TUNG also provided transportation to these individuals between the Hamilton property and Sawa 1 in vehicles owned and operated by Sawa 1.

8. On or about June 18, 2010, defendant TUNG purchased a residential property at 136 Lippincott Avenue, Long Branch, New Jersey (the "Lippincott property"), through a company named Sawa Groups, Inc. This company was owned and operated by defendant TUNG.

9. Defendant TUNG used the Lippincott property to harbor and house several individuals who were unlawfully present in the United States, including WSC, PL, and JHW. Defendant TUNG also provided transportation to these individuals between the Lippincott property and Sawa 1 in vehicles owned and operated by Sawa 1.

10. From at least as early as on or about January 2,

2007, through on or about February 10, 2011, in Monmouth County,  
in the District of New Jersey, and elsewhere, defendant

MOU CHOR TUNG,  
a/k/a "Kenny Tung,"

did, knowingly and in reckless disregard of the fact that an  
alien had come to, entered, and remained in the United States in  
violation of law, conceal, harbor, and shield from detection, and  
attempt to conceal, harbor, and shield from detection, such alien  
in any place, including any building and any means of  
transportation.

In violation of Title 8, United States Code, Section  
1324(a)(1)(A)(iii).



PAUL J. FISHMAN  
UNITED STATES ATTORNEY

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

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

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**UNITED STATES OF AMERICA**

**v.**

**MOU CHOR TUNG,  
A/K/A "KENNY TUNG"**

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**INFORMATION FOR**

26 USC §§ 7202 and 2  
8 USC § 1324

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

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