

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.

v. : Crim. No. 12-

WILLIAM JAMES : 26 U.S.C. § 7203
f/k/a "William J. Peterson, Jr."

INFORMATION

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

COUNTS 1 through 5
(Willful Failure to File Tax Returns)
26 U.S.C. § 7203

1. At various times relevant to this Information:
 - (a) Defendant William James, formerly known as William J. Peterson, Jr., resided in Passaic County, New Jersey.
 - (b) Between in or about 2001 and in or about 2010, defendant James was a professional football player in the National Football League ("NFL"). During this period, defendant James played for the New York Giants, the Philadelphia Eagles, the Buffalo Bills, the Jacksonville Jaguars, the Detroit Lions, and the San Francisco 49ers.
 - (c) The Internal Revenue Service ("IRS") required taxpayers to file individual income tax returns when a taxpayer's gross income for any tax year exceeded the sum of the personal exemption and standard deduction available to the taxpayer based

on his or her filing status for that tax year.

2. Defendant James earned substantial income from the NFL teams for which he played, including, in the tax years 2005 through 2009, the approximate amounts set forth in the table below:

TAX YEAR	WAGES/SALARY
2005	\$5,455,000
2006	\$478,500
2007	\$1,148,900
2008	\$1,298,100
2009	\$826,300

3. For each tax year between 2005 and 2009, defendant James was required to file an individual income tax return with the IRS because his gross income exceeded the threshold described in paragraph 1(c) above.

4. Between 2005 and 2008, defendant James' advisors - specifically, his financial advisor and accountant - repeatedly advised defendant James by telephone, in person, and in writing that he was obligated to file income tax returns and asked him to send information required for preparing and filing the tax returns to the accountant. Defendant James ignored their advice and responded falsely to his advisors that he had sent the necessary information for preparing returns on his behalf. Thereafter, defendant James continued to fail to provide his advisors with the requested information, ignored their

correspondence, and failed to return their telephone calls.

5. Between March 2008 and August 2009, IRS employees wrote certified letters to defendant James regarding his failure to file tax returns and visited his Passaic County home several times to hand deliver such notices and to advise defendant James that he was obligated to file tax returns. Defendant James did not respond to these notices.

6. Between March 2007 and December 2009, the IRS also sent approximately twenty automated notices to defendant James at his Passaic County home regarding his failure to file his 2005 through 2008 tax returns. Defendant James provided at least one of these notices to his accountant, who advised defendant James in writing of his obligation to file tax returns and that the accountant needed additional information to prepare returns for defendant James. Defendant James ignored the notices and his accountant's instructions.

7. As of in or about August 2010, defendant James had not filed any of his tax returns for the tax years 2005 through 2009.

8. Between on or about April 15, 2006 and on or about April 15, 2010, in the District of New Jersey and elsewhere, defendant

WILLIAM JAMES,
f/k/a "William J. Peterson, Jr.,"

being a person required under the Internal Revenue Code and by regulation made under the authority thereof to make a return, did willfully fail to make returns for the tax years identified below at the time or times required by law and regulation.

Count	Tax Year
1	2005
2	2006
3	2007
4	2008
5	2009

In violation of Title 26, United States Code, Section 7203.


PAUL J. FISHMAN
United States Attorney

CASE NUMBER: _____

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UNITED STATES OF AMERICA

v.

WILL JAMES
f/k/a "William J. Peterson, Jr."

INFORMATION FOR

26 U.S.C. § 7203

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