



*United States Attorney
Southern District of New York*

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**FORMER OWNER/OPERATOR OF MANHATTAN SEWING COMPANY
PLEADS GUILTY TO PAYROLL TAX VIOLATIONS**

PREET BHARARA, United States Attorney for the Southern District of New York, and PATRICIA J. HAYNES, the Special Agent-in-Charge of the New York Field Office of the Internal Revenue Service, Criminal Investigation Division ("IRS-CID"), announced that DONG SUN MUN, former owner and operator of Match Fashions Inc. ("Match Fashion"), pleaded guilty today before United States Magistrate Judge KEVIN NATHANIEL FOX to payroll tax charges.

According to the felony Information filed in this case and statements made during the defendant's guilty plea:

MUN owned, operated, and controlled Match Fashion, a Manhattan company in the business of providing sewing work for couture companies. From 2004 through late 2006, rather than depositing all of the checks received from the customers of Match Fashion into bank accounts, MUN cashed many of these checks at check-cashing establishments located in Manhattan.

MUN used the cash generated by this check-cashing activity to pay the employees of Match Fashion cash wages that were not reported to the Internal Revenue Service (the "IRS"). He also failed to withhold or remit to the IRS the required payroll taxes under the Federal Insurance Contributions Act ("FICA") for these employees. Over the course of his conduct, MUN paid cash wages, on which there was no withholding, of over \$1.99 million, and failed to pay total FICA taxes of over \$304,000. Match Fashion ceased to do business in early 2007.

MUN, age 50, resides in Palisades Park, New Jersey. He faces a maximum sentence of 5 years in prison on each of the two

counts charged in the Information. He also faces a maximum fine of the greatest of \$250,000, or twice the gross gain or loss from the offense.

MUN is scheduled to be sentenced by United States District Judge WILLIAM H. PAULEY III on March 12, 2010.

Mr. BHARARA extended his appreciation to IRS-CID, which investigated the case.

The prosecution of MUN is one is a series of recent Southern District of New York payroll tax prosecutions of business owners in the garment industry, including: RAYMOND CHU, who was sentenced principally to 2 years in prison; KEVIN WENG, who was sentenced principally to 4 years' probation; and MINDY WONG, who was sentenced principally to 5 months in prison.

The case is being handled by the Complex Frauds Unit of the United States Attorney's Office. Assistant United States Attorney DANIEL W. LEVY is in charge of this prosecution.

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