

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA : **CRIMINAL NO. 10-** _____
v. : **DATE FILED:** _____
GARY BARBERA : **VIOLATIONS:** **26 U.S.C. § 7206(1)**
 : **(filing false tax returns – 1 count)**

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times material to this information:

1. Barbera Enterprises, Inc. was a Pennsylvania corporation incorporated on or about June 15, 1989. Barbera Enterprises, Inc. traded as Gary Barbera Dodgeland (“Dodgeland”), located on Ridge Avenue in Philadelphia, Pennsylvania.

2. Gary Barbera Enterprises, Inc. was a Pennsylvania corporation incorporated on or about May 23, 1996. Gary Barbera Enterprises, Inc. traded as Gary Barbera Chryslerland (“Chryslerland”), located on Roosevelt Boulevard in Philadelphia, Pennsylvania.

3. The defendant, GARY BARBERA, was the president and owner of Barbera Enterprises, Inc.

4. The defendant, GARY BARBERA, was the president and 95% shareholder of Gary Barbera Enterprises, Inc.

5. Both Barbera Enterprises, Inc. and Gary Barbera Enterprises, Inc. made valid elections to be taxed under Subchapter S of Chapter 1 of the Internal Revenue Code, making them “S corporations.” As “S corporations,” Barbera Enterprises, Inc. and Gary Barbera

Enterprises, Inc. did not pay any income taxes; instead, the income or losses of Barbera Enterprises, Inc. and Gary Barbera Enterprises, Inc. were passed through to their owners, including the defendant GARY BARBERA, who was then required to report that income or loss on his own individual income tax returns.

6. On or about October 12, 2004 and October 14, 2005, in Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendant

GARY BARBERA

willfully made and subscribed United States income tax returns, Form 1040, for the calendar years 2003 and 2004, which were verified by written declarations that they had been made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant BARBERA did not believe to be true and correct as to every material matter, in that the returns reported tax losses and ordinary income from Barbera Enterprises, Inc. and Gary Barbera Enterprises, Inc., when in fact, as defendant BARBERA well knew, he had underreported the income from Barbera Enterprises, Inc. and Gary Barbera Enterprises, Inc., and used those businesses to pay certain of his personal expenses, causing a tax loss of approximately \$77,675.

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


MICHAEL L. LEVY
UNITED STATES ATTORNEY