

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

**UNITED STATES OF AMERICA** : **CRIMINAL NO. 11-\_\_\_\_\_**  
**v.** : **DATE FILED: April 26, 2011**  
**HENGKY PRASETYA** : **VIOLATIONS:**  
**BUDI SANTOSO** : **26 U.S.C. § 7202 (failure to collect or pay**  
 : **employment tax- 11 counts)**  
 : **18 U.S.C. § 2 (aiding and abetting)**

**INDICTMENT**

**COUNT ONE**

**THE GRAND JURY CHARGES THAT:**

At all times relevant to this indictment:

1. Rapid Staffing was a corporation doing business in Philadelphia, Pennsylvania, which is within the Eastern District of Pennsylvania. Rapid Staffing was in the business of providing labor services to other companies, and it was an employer engaged in interstate commerce and in industries and activities affecting interstate commerce.
2. In or about 2003, defendant HENGKY PRASETYA acquired control of Rapid Staffing. Rapid Staffing was created by defendant HENGKY PRASETYA who owned 100% of the stocks of Rapid Staffing.
3. Beginning in or about 2003, and continuing until in or about 2008, defendant HENGKY PRASETYA acted as Rapid Staffing's owner and general manager. His brother, defendant BUDI SANTOSO, although not an owner of record, worked at Rapid Staffing and was known to be the account executive of the company. Defendants PRASETYA and SANTOSO exercised control over every aspect of Rapid Staffing's business affairs, including approving all

payments by the company, controlling all of Rapid Staffing's bank accounts, and contracting, both written and verbal, with clients for temporary labor services.

4. At all times relevant to this indictment, Rapid Staffing failed to withhold taxes from some of the wages paid to its employees for work performed, including federal income taxes, medicare and social security taxes (often referred to as Federal Insurance Contribution Act or "FICA" taxes). These taxes will be referred to in this indictment collectively as "payroll taxes."

5. Rapid Staffing was required to make deposits of the payroll taxes to the Internal Revenue Service on a periodic basis. In addition, Rapid Staffing was required to file, following the end of each calendar quarter, an Employer's Quarterly Federal Income Tax Return (Form 941), setting forth the total amount of wages and other compensation subject to withholding, the total amount of income tax withheld, the total amount of social security and Medicare taxes due, and the total tax deposits. Employer's Quarterly Federal Tax Returns are due on April 30, July 31, October 31, and January 31 (of the next year).

6. As the owner and general manager and account executive of Rapid Staffing, defendants HENGKY PRASETYA and BUDI SANTOSO were the "responsible persons," that is, they had the corporate responsibility to collect, truthfully account for, and pay over Rapid Staffing's payroll taxes.

7. Throughout the calendar years 2003 through 2008, Rapid Staffing failed to withhold payroll taxes from all of its employees' cash wages. Although Rapid Staffing made some payments of payroll taxes to the Internal Revenue Service, which were due to be filed at the end of the month following the end of each calendar quarter, defendants HENGKY PRASETYA

and BUDI SANTOSO failed to submit the correct amount of payroll taxes due and owing at the end of the month following the end of each calendar quarter. For example, the Form 941 for the first quarter of 2005 was due on or before April 30, 2005, since the first calendar quarter ended on March 31, 2005.

8. On or about April 30, 2005, in the Eastern District of Pennsylvania, defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the first quarter of the year 2005, ending March 31, 2005, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$29,551.71 and aided and abetted the same. On or about the 30th day of April, 2005, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending March 31, 2005.

In violation of Title 26, United States Code, Section 7202 and 18 U.S.C. Section

2.

**COUNT TWO**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about July 31, 2005, in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the second quarter of the year 2005, ending June 30, 2005, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$43,123.44 and aided and abetted the same. On or about the 31st day of July, 2005, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending June 30, 2005.

In violation of Title 26, United States Code, Section 7202 and 18 U.S.C. Section

2.

**COUNT THREE**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about October 31, 2005, in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the third quarter of the year 2005, ending September 30, 2005, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$ 45,422.44 and aided and abetted the same. On or about the 31st day of October, 2005, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending September 30, 2005.

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

**COUNT FOUR**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about January 31, 2006, in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the fourth quarter of the year 2005, ending December 31, 2005, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$24,660.38 and aided and abetted the same. On or about the 31st day of January, 2006, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending December 31, 2005.

In violation of Title 26, United States Code, Section 7202 and 18 U.S.C. Section

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**COUNT FIVE**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about April 30, 2006, in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the first quarter of the year 2006, ending March 31, 2006, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$12,749.14 and aided and abetted the same. On or about the 30th day of April, 2006, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending March 31, 2006.

In violation of Title 26, United States Code, Section 7202 and 18 U.S.C. Section

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**COUNT SIX**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about July 31, 2006, in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the second quarter of the year 2006, ending June 30, 2006, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$ 35,128.46 and aided and abetted the same. On or about the 31st day of July, 2006, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending June 30, 2006.

In violation of Title 26, United States Code, Section 7202 and 18 U.S.C. Section

2.



**COUNT SEVEN**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about October 31, 2006, in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the third quarter of the year 2006, ending September 30, 2006, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$ 42,117.10 and aided and abetted the same. On or about the 31st day of October, 2006, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending September 30, 2006.

In violation of Title 26, United States Code, Section 7202 and 18 U.S.C. Section

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**COUNT EIGHT**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about January 31, 2007, in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the fourth quarter of the year 2006, ending December 31, 2006, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$69,529.13 and aided and abetted the same. On or about the 31st day of January, 2007, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending December 31, 2006.

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

**COUNT NINE**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about April 30, 2007, in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the first quarter of the year 2007, ending March 31, 2007, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$61,460.01 and aided and abetted the same. On or about the 30th day of April, 2007, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending March 31, 2007.

In violation of Title 26, United States Code, Section 7202 and 18 U.S.C. Section

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**COUNT TEN**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about July 31, 2007, in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the second quarter of the year 2007, ending June 30, 2007, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$74,485.07 and aided and abetted the same. On or about the 31st day of July, 2007, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending June 30, 2007.

In violation of Title 26, United States Code, Section 7202 and 18 U.S.C. Section

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**COUNT ELEVEN**

**THE GRAND JURY FURTHER CHARGES THAT:**

At all times material to this indictment:

1. Paragraphs 1 through 7 of Count One are incorporated herein by reference.
2. On or about October 31, 2007 , in the Eastern District of Pennsylvania,

defendants

**HENGKY PRASETYA  
and  
BUDI SANTOSO,**

residents of Philadelphia, Pennsylvania, conducted a business under the name Rapid Staffing, Inc. with its principal place of business in Philadelphia, Pennsylvania. During the third quarter of the year 2007, ending September 30, 2007, they failed to deduct and collect from the total taxable wages of their employees federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$101,202.11 and aided and abetted the same. On or about the 31st day of October, 2007, they willfully failed to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes that should have been withheld and were due and owing to the United States of America for the quarter ending September 30, 2007.

In violation of Title 26, United States Code, Section 7202 and 18 U.S.C. Section

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**A TRUE BILL:**

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**FOREPERSON**

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**ZANE DAVID MEMEGER**  
**United States Attorney**