

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

UNITED STATES OF AMERICA : CRIMINAL NO._____

v. : DATE FILED:_____

**HOWARD C. LAPENSOHN : VIOLATION:
26 U.S.C. § 7203 (failure to truthfully
account for and pay over withholding
and FICA taxes - 1 count)**

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT

At all times relevant to this information:

FEDERAL EMPLOYMENT TAXES

1. The Internal Revenue Service (“IRS”) was an agency within the United States Treasury Department. The IRS was responsible for, among other things, collecting taxes on income earned by individuals and certain artificial entities such as corporations, trusts and estates.

2. Business enterprises, which employed individuals as wage earners, were required to withhold Federal Income Taxes and Federal Insurance Contribution Act (FICA) Taxes and file an Employer’s Quarterly Federal Tax Return (“IRS Form 941”) to report income and FICA taxes withheld from wages, tips, supplemental unemployment compensation benefits, and third-party payments of sick pay.

3. The Form 941 was due to be filed by a business enterprise on or before the last day of the month following the quarter involved. However, an extension of time for filing the IRS Form 941 was automatically granted to the 10th day of the second month following the close of the calendar quarter if the return was accompanied by receipts showing timely deposits of the tax payment which was due to be paid for the particular quarterly tax period.

4. As was the case with the payment of FICA taxes, business enterprises who employed individuals as wage earners, were also required to file The Federal Unemployment Tax (FUTA) on IRS Form 940. The FUTA tax, in conjunction with state unemployment systems, provided for payments of unemployment compensation to workers who became unemployed. Unlike the FICA tax where a portion of the tax was deducted from an employee's wages, an employer was solely responsible for paying the FUTA tax.

THE DEFENDANT

5. Defendant HOWARD C. LAPENSOHN, a certified public accountant, formed Lapensohn & Associates in or about 1987. The defendant, as chief executive officer ("CEO") of Lapensohn & Associates, exercised control over the finances of his company.

6. Defendant HOWARD C. LAPENSOHN, the principal officer of Lapensohn & Associates, withheld income taxes, FICA taxes and FUTA taxes from the wages of his employees, but did not pay the full amount of taxes withheld from the employee wages and, in some cases, failed to make any payments even when he filed the Form 941s.

7. On or about May 1, 2006, defendant HOWARD C. LAPENSOHN filed a delinquent IRS Form 941 with the IRS. The delinquent tax return stated that Lapensohn & Associates had paid approximately \$84,895.25 in wages, tips and other compensation to the

firm's employees and that a tax of \$22,434.73 was due and owing to the IRS. Defendant HOWARD C. LAPENSOHN did not include \$22,434.73 tax payment with the delinquent tax return that he filed.

8. On or about April 30, 2006, in the Eastern District of Pennsylvania, and elsewhere, defendant

HOWARD C. LAPENSOHN

willfully failed to truthfully account for and pay over to the Internal Revenue Service all of the income taxes withheld and Federal Insurance Contribution Act ("FICA") taxes due and owing to the United States on behalf of Lapensohn & Associates and its employees, for the quarter first quarter of 2006 (2006-03).

All in violation of Title 26, United States Code, Section 7203.

ZANE DAVID MEMEGER
UNITED STATES ATTORNEY