

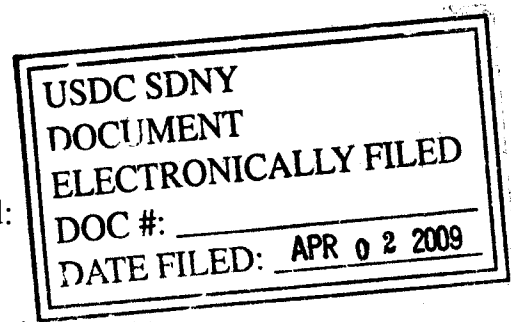
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
UNITED STATES OF AMERICA :

v. :

KRZYSZTOF KOCZON, :

Defendant.
----- X



Filed:

Violation: 18 U.S.C. § 371

09 CRIM 324

INFORMATION

The United States of America, acting through its attorneys, charges:

1. Krzysztof Koczon ("Koczon") is hereby made a Defendant on the charge stated below.

CONSPIRACY
(18 U.S.C. § 371)

I. THE RELEVANT PARTIES AND ENTITIES

During the period covered by this Information:

2. Koczon resided in Trumbull, Connecticut, and was a co-owner of a travel agency and an owner of a construction management company. Koczon was also an employee of another construction management company that was co-located with his businesses in Brooklyn, New York.

3. "CC-1" was a co-conspirator who was a co-owner with Koczon of the

travel agency and an owner of the construction management company that employed Koczon. CC-1 was also an employee of Koczon's construction management company.

4. "CC-2" was a co-conspirator who was the 100% owner of a Subchapter S corporation ("Vendor-1") located in the Southern District of New York that was engaged in the business of providing maintenance and insulation services to the Facilities Operations and Engineering Department of New York Presbyterian Hospital and its predecessors or affiliates ("NYPH").

5. "CC-3" was a co-conspirator who was president of a corporation that specialized in asbestos removal and installation. CC-3's corporation was located in Pennsylvania.

6. Various other persons and firms, not made defendants herein, participated as co-conspirators in the offense charged herein and performed acts and made statements in furtherance thereof.

II. DESCRIPTION OF THE OFFENSE

7. Beginning in and around October 2000 and continuing until approximately February 2005, the exact dates being unknown to the United States, in the Southern District of New York and elsewhere, Koczon, and others known and unknown, unlawfully, willfully, and knowingly did combine, conspire, confederate, and agree together and with each other to defraud the United States of America and an agency thereof, namely the Internal Revenue Service ("IRS") of the United States Department of

Treasury, and to commit offenses against the United States of America, to wit, to violate Title 26, United States Code, Section 7206(2), in violation of Title 18, United States Code, Section 371.

8. It was a part and object of the conspiracy that Koczon, CC-1, CC-2 and CC-3, would and did defraud the United States of America and the IRS by impeding, impairing, obstructing and defeating the lawful government functions of the IRS in the ascertainment, computation, assessment and collection of federal income taxes due and owing from CC-2 by various means, including, among other things, by CC-2 issuing checks with falsely referenced invoice numbers, by Koczon and CC-1 delivering cash to CC-2, and by causing false and fraudulent certificates of liability insurance to be issued by Koczon and CC-1 to Vendor-1, which enabled CC-2 to take false federal tax deductions for Vendor-1.

9. It was a part and object of the conspiracy that Koczon and his co-conspirators did willfully aid and assist in, and procure, counsel, and advise, the preparation and presentation to the IRS of United States Income Tax Returns for a Subchapter S Corporation, Forms 1120S and United States Individual Income Tax Returns, Forms 1040, which were false and fraudulent as to material matters, in that the Forms 1120S and 1040, and accompanying schedules and forms falsely claimed payments made to Koczon's and CC-1's businesses by CC-2 as business expenses for Vendor-1 giving rise to deductions to which Vendor-1 was not entitled, in violation of Title 26,

United States Code, Section 7206(2).

III. THE MANNER AND MEANS BY WHICH THE
CONSPIRACY WAS CARRIED OUT

The manner and means by which the conspiracy was sought to be accomplished included, among others, the following:

10. From October 2000 and continuing until at least December 2004, the exact dates being unknown to the United States, CC-2 issued checks on behalf of Vendor-1 payable to the businesses of Koczon and CC-1 with falsely referenced invoice numbers. These checks totaled approximately \$229,100 in 2000, \$1,190,000 in 2001, \$760,000 in 2002, \$50,000 in 2003 and \$125,000 in 2004.

11. Upon receipt of the checks of Vendor-1 with falsely referenced invoice numbers, Koczon and CC-1 negotiated the checks. Koczon and CC-1 then gave the amount of the checks in cash to CC-3 less 5% to return to CC-2.

12. At times, Koczon and CC-1 included a false certificate of liability insurance with the cash that was returned to CC-2 by CC-3. Certificates of liability insurance were issued to Vendor-1 to purportedly demonstrate that Koczon and CC-1's company had the requisite worker's compensation and employer's liability insurance to perform construction work for Vendor-1.

13. By Koczon and CC-1 issuing false certificates of liability insurance to Vendor-1 and by CC-2 issuing checks of Vendor-1 with falsely referenced invoice numbers to Koczon's and CC-1's businesses, Koczon, CC-1 and CC-2 created the false

appearance that construction work was to be performed by Vendor-1 and concealed the true nature of the transaction, which was to generate cash for CC-2 and allow CC-2 to falsely claim payments made to Koczon's and CC-1's businesses by CC-2 as business expenses for Vendor-1. In fact, no construction work was performed pursuant to these transactions.

14. Through these means, Koczon, CC-1 and CC-3 willfully aided CC-2 to file false and fraudulent United States Income Tax Returns for a Subchapter S Corporation, Forms 1120S and United States Individual Income Tax Returns, Forms 1040, by CC-2 including as business expenses of Vendor-1 the payments to Koczon's and CC-1's businesses and thereby substantially understating the true ordinary business income of CC-2, which falsely flowed through to the personal tax returns of CC-2 for the years 2000, 2001, 2002, 2003 and 2004.

IV. OVERT ACTS

15. In furtherance of the conspiracy, and to effect the illegal objects thereof, Koczon and others known and unknown, committed the following overt acts, among others, in the Southern District of New York and elsewhere:

a) On numerous occasions, CC-2 caused checks of Vendor-1 to be delivered from its offices in the Southern District of New York to Koczon and CC-1 in Brooklyn, New York.


b) On numerous occasions, Koczon and CC-1 gave cash and false certificates of

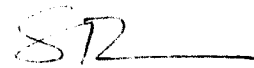
certificates of liability insurance to CC-3 for delivery to CC-2 in the Southern District of New York.

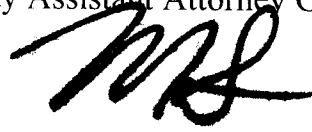
c) On or about February 13, 2001, February 16, 2002, February 9, 2003, February 9, 2004 and February 17, 2005, CC-2 filed false and fraudulent United States Income Tax Returns for a Subchapter S Corporation, Forms 1120S and United States Individual Income Tax Returns, Forms 1040.

IN VIOLATION OF TITLE 18 UNITED STATES CODE, SECTION 371


Dated:



DEBORAH A. GARZA
Acting Assistant Attorney General

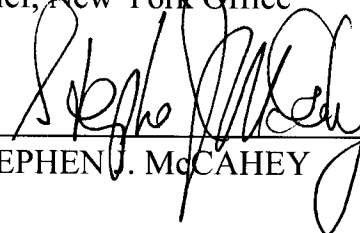

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