

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA : Hon.
: :
: : Crim No. 23-
v. : :
: :
: : 26 U.S.C. § 7206(2)
PETER J. BYRON :

INFORMATION

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

COUNTS 1 - 2

**(Aiding and Assisting in the Preparation and
Presentation of False and Fraudulent Tax Returns)**

1. At all times relevant to Counts 1 and 2 of this Information, unless otherwise indicated:

a. Defendant PETER J. BYRON was the Mayor of the City of Wildwood, New Jersey from in or about January 2020 through in or about February 2023. BYRON previously served as a Commissioner for Wildwood in charge of the Revenue and Finance Departments from in or about 2017 to in or about December 2018.

b. Individual-1 was an attorney and the managing partner of a law firm located in Gloucester County, New Jersey.

c. Company-1 was formed by Individual-1 in or about September 2017 and the Certificate of Formation (COF) filed with the New Jersey Department of the Treasury for Company-1 listed “Consulting Services” as its stated business purpose. In the same COF, Individual-1 was listed as both Company-1’s registered agent and member/manager .

2. In or about June through August of 2017, BYRON sent multiple emails to Individual-1 seeking the assistance of Individual-1 in obtaining a job with various public entities. Thereafter, BYRON received a letter dated October 23, 2017 (the “October 2017 Letter”) that was on the letterhead of Individual-1’s law firm and purported to set forth an employment offer to BYRON from Company-1. The purported employment terms included that BYRON would receive an annual salary from Company-1 in exchange for sales work BYRON would perform for Company-1. Although the October 2017 letter bore the purported signature of Individual-1’s law firm partner, the signature was forged.

3. From on or about October 31, 2017 through on or about September 7, 2018, BYRON received bi-weekly payments of \$1,925 from Company-1. By September 2018, BYRON had received a cumulative total of approximately \$40,425 from Company-1. BYRON served as Commissioner for Wildwood during this entire period.

4. On or about May 4, 2020, BYRON was interviewed by federal law enforcement officials. BYRON acknowledged receiving the October 2017 Letter and approximately \$40,000 in payments from Company-1. BYRON further stated that he

did not file tax returns for calendar years 2017 and 2018 because he did not have the money to pay the taxes that he owed.

5. BYRON was required by law to make and file personal income tax returns with the Internal Revenue Service (IRS) that included all of his income, including the payments from Company-1, as well as any deductions and credits to which he was entitled. BYRON was required to file these tax returns for calendar years 2017 and 2018 following the close of each calendar year in which he received the payments and on or before the deadline for filing personal income tax returns. BYRON did not do so.

6. Following his interview with federal law enforcement officials, on or about July 23, 2020, BYRON aided and advised his accountant in the preparation and presentation of his personal income tax returns (IRS Forms 1040) for calendar years 2017, 2018, and 2019. BYRON's 2017 and 2018 filed returns falsely reported the amount of gross income that BYRON received for calendar years 2017 and 2018. The reported gross income on the tax returns for calendar years 2017 and 2018 included income BYRON received from his position as a Wildwood Commissioner and from other sources, but did not include the income that BYRON received in 2017 and 2018 from Company-1, specifically, \$7,700 and \$32,725, respectively.

7. On or about July 23, 2020, in Cape May County, in the District of New Jersey and elsewhere, defendant

PETER J. BYRON

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, under, and in connection with any matter arising under, the internal revenue laws, of U. S. Individual Tax Returns (IRS Forms 1040), for himself, for the calendar years identified below, which were false and fraudulent as to material matters, in that they falsely represented BYRON's total income for those calendar years as set forth below, knowing that the returns were false and fraudulent.

Count	Calendar Year	Falsely Reported Gross Income
1	2017	\$54,635
2	2018	\$40,356

In violation of Title 26, United States Code, Section 7206(2).


PHILIP R. SELLINGER
UNITED STATES ATTORNEY