

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

UNITED STATES OF AMERICA	:	CRIMINAL NO. 14-
v.	:	DATE FILED:
HARVEY G. BITLER, SR.	:	VIOLATION:
		26 U.S.C. § 7202
	:	(failure to account for and pay over
		tax – 1 count)

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times relevant to this information:

1. Harfield, Inc. d/b/a Big H Farms and Debhar, Inc. d/b/a BH Farms were corporations doing business in the Eastern District of Pennsylvania.
2. Big H Farms provided labor for mushroom growing facilities in Berks County, Pennsylvania, and BH Farms employed salaried employees associated with the operation and management of Big H Farms.
3. Defendant HARVEY G. BITLER, SR., was the sole shareholder and owner of Harfield Inc. and Debhar, Inc..
4. Defendant HARVEY G. BITLER, SR. exercised control over every aspect of Big H Farms' and BH Farms' business affairs, including approving all payments by the companies and controlling all of these businesses' bank accounts.

5. Big H Farms and BH Farms withheld taxes from its employees' paychecks, 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 Information collectively as "payroll taxes."

6. Big H Farms and BH Farms were required to make deposits of the payroll taxes to the Internal Revenue Service on a periodic basis. In addition, Big H Farms and BH Farms were required to file tax returns 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.

7. As the owner of Big H Farms and BH Farms, defendant HARVEY G. BITLER, SR. was a "responsible person," that is, he had the corporate responsibility to collect, truthfully account for, and pay over Big H Farms' and BH Farms' payroll taxes.

8. Throughout the calendar years 2007 through 2012, Big H Farms withheld payroll taxes from its employees' paychecks. However, Big H Farms made no payments to the Internal Revenue Service for these years, which were due on January 31st of the following year, and filed no tax returns accounting for these monies withheld from its employees' paychecks.

9. Throughout the calendar years 2008 through 2012, BH Farms withheld payroll taxes from its employees' paychecks. However, BH Farms did not pay over all of the tax payments withheld for the first quarter of 2008, and made no payments to the Internal Revenue Service for the remaining quarters of these years. Further, except for the Second and Fourth Quarters of 2010, BH Farms did not file tax returns accounting for the taxes withheld.

10. Beginning on or about January 1, 2007, and continuing up to and including on or about January 31, 2013, in the Eastern District of Pennsylvania, defendant

HARVEY G. BITLER, SR.

willfully failed to truthfully account for and pay over to the Internal Revenue Service all of the federal income taxes withheld and Federal Insurance Contributions Act ("FICA") taxes due and owing to the United States and withheld on behalf of Big H Farms and BH Farms and its employees, as set forth below:

Big H Farms:

Period	Date Return Due	Amount Not Paid Over (\$)
2007	1/31/08	578,924.02
2008	1/31/09	616,100.77
2009	1/31/10	623,306.51
2010	1/31/11	680,681.10
2011	1/31/12	636,901.42
2012	1/31/13	665,666.67
TOTAL for Big H Farms		\$3,801,580.49

BH Farms:

Period	Date Return Due	Amount Not Paid Over (\$)
2008 – Qtr 1	4/30/08	30,283.91
2008 – Qtr 2	7/31/08	41,004.74
2008 – Qtr 3	10/31/08	40,682.41
2008 – Qtr 4	1/31/09	41,215.64
2009 – Qtr 1	4/30/09	39,251.04
2009 – Qtr 2	7/31/09	40,070.50
2009 – Qtr 3	10/31/09	39,455.66
2009 – Qtr 4	1/31/10	44,873.81
2010 – Qtr 1	4/30/10	36,227.27
2010 – Qtr 2	7/31/10	40,233.31
2010 – Qtr 3	10/31/10	38,745.30
2010 – Qtr 4	1/31/11	43,885.99
2011 – Qtr 1	4/30/11	32,716.11
2011 – Qtr 2	7/31/11	34,491.48

2011 – Qtr 3	10/31/11	37,733.05
2011 – Qtr 4	1/31/12	36,541.41
2012 – Qtr 1	4/30/12	35,830.48
2012 – Qtr 2	7/31/12	38,094.86
2012 – Qtr 3	10/31/12	36,403.15
2012 – Qtr 4	1/31/13	37,251.43
TOTAL for BH Farms		\$764,991.55

All resulting in a total of \$4,566,572.04 withheld and not paid over.

In violation of Title 26, United States Code, Section 7202.


ZANE DAVID MEMEGER
United States Attorney