

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.  
v. : Crim. No. 13-  
PRAVIN H. PATEL : 26 U.S.C. § 7206(1)

INFORMATION

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

COUNT ONE

(Subscribing to a False and Fraudulent Tax Return - 2005)

1. At all times relevant to Counts One to Four of this Information:

(A) defendant PRAVIN H. PATEL was the principal owner and operator of Pravin H. Patel Associates, Inc., an architectural firm with offices based in Toms River, New Jersey.

(B) Pravin H. Patel Associates had two primary clients, namely, the Toms River Board of Education and Ocean County College, both based in Toms River, New Jersey.

2. On or about July 14, 2006, defendant PRAVIN H. PATEL signed, filed and caused to be filed with the Internal Revenue Service ("IRS"), a 2005 U.S. Corporate Tax Return, Form 1120, on behalf of Pravin H. Patel and Associates, Inc. (the "2005 Return") The 2005 Return stated that Pravin H. Patel Associates, Inc. had no taxable income for the calendar year ending in March of 2006, and that, as a result, there was no tax due and owing.

3. The 2005 Return claimed, among other items, approximately \$76,986 as business expenses incurred by Pravin H. Patel Associates, Inc. when, in fact, those expenses were entirely personal in nature. As a result of the false representation that these expenses had been incurred as business expenses of Pravin H. Patel Associates, Inc., these personal expenditures were improperly deducted as business expenses on the 2005 Return. A tax of approximately \$12,277 was in fact due and owing to the United States.

4. On or about July 14, 2006, in Ocean County, in the District of New Jersey, and elsewhere, defendant

PRAVIN H. PATEL

knowingly and willfully made and subscribed to a false and fraudulent 2005 U.S. Corporate Tax Return, Form 1120, on behalf of Pravin H. Patel Associates, Inc. as described in paragraph 2 of this Count, which contained and was verified by a written declaration that it was made under the penalties of perjury, and which PRAVIN H. PATEL did not believe to be true and correct as to every material matter as described in paragraph 3 of this Count.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO

(Subscribing to a False and Fraudulent Tax Return - 2006)

1. Paragraph 1 of Count One of this Information is hereby incorporated and realleged as if fully set forth in this Count.

2. On or about June 25, 2007, defendant PRAVIN H. PATEL signed, filed and caused to be filed with the IRS a 2006 U.S. Corporate Tax Return, Form 1120, on behalf of Pravin H. Patel and Associates, Inc. (the "2006 Return"). The 2006 Return stated that Pravin H. Patel Associates, Inc. had no taxable income for the calendar year ending in March of 2007, and that, as a result, there was no tax due and owing.

3. The 2006 Return claimed, among other items, approximately \$145,390 as business expenses incurred by Pravin H. Patel Associates, Inc. when, in fact, those expenses were entirely personal in nature. As a result of the false representation that these expenses had been incurred as business expenses of Pravin H. Patel Associates, Inc., these personal expenditures were improperly deducted as business expenses on the 2006 Return. A tax of approximately \$39,951 was in fact due and owing to the United States.

4. On or about June 25, 2007, in Ocean County, in the District of New Jersey, and elsewhere, defendant

PRAVIN H. PATEL

knowingly and willfully made and subscribed to a false and

fraudulent 2006 U.S. Corporate Tax Return, Form 1120, on behalf of Pravin H. Patel Associates, Inc. as described in paragraph 2 of this Count, which contained and was verified by a written declaration that it was made under the penalties of perjury, and which PRAVIN H. PATEL did not believe to be true and correct as to every material matter as described in paragraph 3 of this Count.

In violation of Title 26, United States Code, Section 7206(1).

COUNT THREE

(Subscribing to a False and Fraudulent Tax Return - 2007)

1. Paragraph 1 of Count One of this Information is hereby incorporated and realleged as if fully set forth in this Count.

2. On or about November 13, 2008, defendant PRAVIN H. PATEL signed, filed and caused to be filed with the IRS a 2007 U.S. Corporate Tax Return, Form 1120, on behalf of Pravin H. Patel and Associates, Inc. (the "2007 Return"). The 2007 Return stated that Pravin H. Patel Associates, Inc. had no taxable income for the calendar year ending in March of 2008, and that, as a result, there was no tax due and owing.

3. The 2007 Return claimed approximately \$46,080 as business expenses incurred by Pravin H. Patel Associates, Inc. when, in fact, those expenses were entirely personal in nature. As a result of the false representation that these expenses had been incurred as business expenses of Pravin H. Patel Associates, Inc., these personal expenditures were improperly deducted as business expenses on the 2007 Return. A tax of approximately \$6,912 was in fact due and owing to the United States.

4. On or about November 13, 2008, in Ocean County, in the District of New Jersey, and elsewhere, defendant

PRAVIN H. PATEL

knowingly and willfully made and subscribed to a false and fraudulent 2007 U.S. Corporate Tax Return, Form 1120, on behalf

of Pravin H. Patel Associates, Inc. as described in paragraph 2 of this Count, which contained and was verified by a written declaration that it was made under the penalties of perjury, and which PRAVIN H. PATEL did not believe to be true and correct as to every material matter as described in paragraph 3 of this Count.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FOUR

(Subscribing to a False and Fraudulent Tax Return - 2008)

1. Paragraph 1 of Count One of this Information is hereby incorporated and realleged as if fully set forth in this Count.

2. On or about September 15, 2009, defendant PRAVIN H. PATEL signed, filed and caused to be filed with the Internal Revenue Service a 2008 U.S. Corporate Tax Return, Form 1120, on behalf of Pravin H. Patel and Associates, Inc. (the "2008 Return"). The 2008 Return stated that Pravin H. Patel Associates, Inc. had no taxable income for the calendar year ending in March of 2009, and that, as a result, there was no tax due and owing.

3. The 2008 Return claimed approximately \$26,680 as business expenses incurred by Pravin H. Patel Associates, Inc. when, in fact, those expenses were entirely personal in nature. As a result of the false representation that these expenses had been incurred as business expenses of Pravin H. Patel Associates, Inc., these personal expenditures were improperly deducted as business expenses on the 2008 Return. A tax of approximately \$4,675 was in fact due and owing to the United States.

4. On or about September 15, 2009, in Ocean County, in the District of New Jersey, and elsewhere, defendant

PRAVIN H. PATEL

knowingly and willfully made and subscribed to a false and

CASE NUMBER: 13-

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UNITED STATES OF AMERICA

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PRAVIN H. PATEL

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**INFORMATION**

**26 U.S.C. § 7206(1)**

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**PAUL J. FISHMAN**

*U.S. ATTORNEY  
NEWARK, NEW JERSEY*

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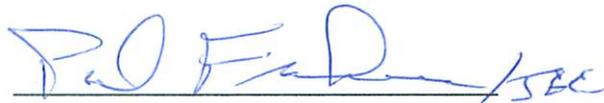
**MARK J. MCCARREN**  
*ASSISTANT U.S. ATTORNEY  
NEWARK, NEW JERSEY  
(973) 645-2867*

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fraudulent 2008 U.S. Corporate Tax Return, Form 1120, on behalf of Pravin H. Patel Associates, Inc. as described in paragraph 2 of this Count, which contained and was verified by a written declaration that it was made under the penalties of perjury, and which PRAVIN H. PATEL did not believe to be true and correct as to every material matter as described in paragraph 3 of this Count.

In violation of Title 26, United States Code, Section 7206(1).

  
PAUL J. FISHMAN  
UNITED STATES ATTORNEY