

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 13-  
 :  
 v. :  
 :  
 PAUL ROBINSON : 26 U.S.C. § 7206(1)

I N F O R M A T I O N

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

1. At all times relevant to this Information:

a. Defendant PAUL ROBINSON was a High Bridge, New Jersey resident.

b. Defendant PAUL ROBINSON was the owner and operator of P.H. Robinson Design and Landscaping Company, Inc. ("P.H. Design"), a landscaping business located in Scotch Plains, New Jersey.

c. The Internal Revenue Code and attendant regulations provided that every domestic corporation, including "C" corporations, must file an income tax return on a Form 1120, U.S. Corporation Income Tax Return, or similar form, with the Internal Revenue Service (the "IRS"), regardless of whether or not the corporation had taxable income.

d. Under the Internal Revenue Code and attendant regulations, S Corporations were domestic corporations electing to pass corporate income, losses, deductions and credit through

to their shareholders for federal tax purposes. Accordingly, an S Corporation did not pay income tax at the entity level; rather, the owner of the S Corporation was required to report the amount of S Corporation income attributable to him or her on a Form 1040, U.S. individual income tax return, and to pay any taxes due on that "pass-through" income.

2. For the tax year 2005, P.H. Design was a C corporation for federal income tax purposes. Defendant PAUL ROBINSON had prepared and filed a Form 1120 federal income tax return for 2005. Defendant PAUL ROBINSON signed the Form 1120 federal income tax return for P.H. Design for 2005.

3. Starting in 2006, P.H. Design was an S corporation, and therefore filed a Form 1120S federal income tax return for tax years 2006, 2007, and 2008.

4. Starting in at least 2005, defendant PAUL ROBINSON maintained several different bank accounts into which he deposited customer monies received by P.H. Design: one bank account at Bank of America, one bank account at Valley National Bank, and two bank accounts at PNC Bank.

5. Starting in at least 2005, defendant PAUL ROBINSON hired an accounting firm to prepare the tax returns for himself and P.H. Design.

6. Despite knowing that P.H. Design received business

income that was deposited into the Bank of America, Valley National Bank, and PNC Bank accounts, defendant PAUL ROBINSON provided to P.H. Design's accountant only the records from the Bank of America account. Accordingly, the monies received by P.H. Design and deposited into the Valley National Bank and PNC Bank accounts were not provided to defendant PAUL ROBINSON's accountant and were not reported on ROBINSON's tax returns for tax years 2006, 2007, and 2008, resulting in ROBINSON under-reporting his income for tax years 2006, 2007, and 2008.

7. As a result of defendant PAUL ROBINSON's intentional failure to provide the accountants with customer monies from the Valley National Bank and PNC Bank accounts, P.H. Design under-reported its 2005 income by \$370,010, under-reported its 2006 income by \$379,185, under-reported its 2007 income by \$369,108, and under-reported its 2008 income by \$261,783.

8. Accordingly, defendant PAUL ROBINSON's returns were inaccurate for 2006, 2007, and 2008, and P.H. Design's corporate tax returns were inaccurate for 2005, 2006, 2007, and 2008.

False Form 1040 Filing - 2006

9. As part of the foregoing scheme, defendant PAUL ROBINSON caused to be filed with the IRS a 2006 U.S. Individual Income Tax Return, Form 1040 (the "2006 Tax Return") which failed to report all income from P.H. Design.

10. On or about April 15, 2007, defendant PAUL ROBINSON signed, filed, and caused to be filed with the IRS the 2006 Tax Return, which falsely stated that P.H. Design's gross receipts were only \$480,524, when in fact the correct revenue was \$859,709.

11. The 2006 Tax Return was signed by defendant PAUL ROBINSON and contained a written declaration that it was signed under penalties of perjury.

12. The 2006 Tax Return was not true and correct as to every material matter, in that the return failed to report income that defendant PAUL ROBINSON received from P.H. Design during the calendar year 2006, upon which a substantial additional tax was due and owing.

13. On or about April 15, 2007, in High Bridge, in Hunterdon County, in the District of New Jersey, and elsewhere, defendant

PAUL ROBINSON

did knowingly and willfully make and subscribe a 2006 U.S. Individual Income Tax Return, Form 1040, as described in paragraph 10 of this Information, which he did not believe to be true and correct as to every material matter, as described in paragraph 12 of this Information.

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



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PAUL J. FISHMAN  
United States Attorney