

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.
 :
 v. : Criminal No.
 :
 SIN CHING CHANG, : 26 U.S.C. § 7202
 a/k/a "Alton Chang" : 18 U.S.C. § 2

INFORMATION

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 SIN CHING CHANG ("Chang") was a resident of Long Branch, New Jersey;

b. Sawa Sushi Restaurant ("Sawa 2") was an Asian restaurant located in Long Branch, New Jersey; and

c. Defendant Chang was the owner and manager of Sawa 2.

2. As the owner and manager of Sawa 2, defendant CHANG was responsible for collecting, accounting for, and paying over to the Internal Revenue Service withholdings from Sawa 2's employees for social security, Medicare, and income taxes (collectively referred to as "payroll taxes").

3. Defendant CHANG also was responsible for making and filing with the Internal Revenue Service ("IRS") quarterly returns on Forms 941 reflecting the total amount of payroll taxes

withheld by Sawa 2, and for paying over to the IRS those payroll tax funds.

4. In the tax year 2007, Sawa 2 failed to collect payroll taxes from its employees for remittance to the IRS. Defendant CHANG failed to file true and accurate Forms 941, in that the Forms 941 that defendant CHANG filed with the IRS did not reflect the total amount of payroll taxes withheld by Sawa 2. Defendant CHANG also failed to account for and to pay over those payroll taxes, in the aggregate amount of approximately \$57,048, to the IRS on behalf of Sawa 2.

5. From on or about January 1, 2007 through on or about December 31, 2007, in Monmouth County, in the District of New Jersey, and elsewhere, defendant

SIN CHING CHANG,
a/k/a "Alton Chang,"

being a person required to collect, truthfully account for, and pay over payroll taxes to the IRS, did willfully fail to collect and truthfully account for and pay over such taxes for the tax year 2007 and did willfully fail to file with the IRS true and accurate Forms 941 for Sawa 2 for the tax year 2007.

In violation of Title 26, United States Code, Section 7202 and Title 18, United States Code, Section 2.



PAUL J. FISHMAN
UNITED STATES ATTORNEY

CASE NUMBER: _____

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UNITED STATES OF AMERICA

v.

**SIN CHING CHANG,
A/K/A "ALTON CHANG"**

INFORMATION FOR

26 USC §§ 7202 and 2

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