

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Criminal No. 14 -
	:	
v.	:	18 U.S.C. § 371
	:	
WILLIAM BOLAND	:	

INFORMATION

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

BACKGROUND

1. At all times relevant to this Information:
 - a. Defendant WILLIAM BOLAND was a one-third owner of a business located in Atlantic City, New Jersey (the "Business"). Defendant WILLIAM BOLAND resided in Atlantic County, New Jersey.
 - b. Co-Conspirator-1 ("CC-1") was a one-third owner of the Business.
 - c. Co-Conspirator-2 ("CC-2") was a one-third owner of the Business, who acquired an ownership share of the Business in the early part 2007. CC-2's share of the Business was in the name of a nominee owner, Individual-1.
 - d. Co-Conspirator-3 ("CC-3") was the bookkeeper for the Business.
 - e. The Business provided rolling chair transportation services to patrons on the Atlantic City boardwalk. As owners of the Business, defendant WILLIAM BOLAND, CC-1, and CC-2 were responsible for accurately reporting income received by the Business to the

Internal Revenue Service ("IRS"). Defendant WILLIAM BOLAND, CC-1, and CC-2 were also each responsible for accurately reporting their respective personal income to the IRS each year.

THE CONSPIRACY

2. From in or about September 2006 through on or about April 21, 2010, in Atlantic County, in the District of New Jersey and elsewhere, defendant

WILLIAM BOLAND

did knowingly and intentionally conspire and agree with CC-1, CC-2, CC-3, and others to defraud the United States by impeding, impairing, obstructing, and defeating the lawful government function of the IRS in the ascertainment, assessment, computation and collection of revenue, to wit, income taxes.

3. It was the object of the conspiracy for defendant WILLIAM BOLAND, CC-1, CC-2, and CC-3 to conceal from the IRS taxable cash revenue received by the Business by submitting and causing to be submitted tax returns to the IRS, which substantially under-reported the gross receipts of the Business and which substantially under-reported income received from the Business for tax years 2007, 2008, and 2009.

MANNER AND MEANS

4. It was part of the conspiracy that:
- a. In or about September 2006, defendant WILLIAM BOLAND and CC-1 began hiding gross cash receipts from the operation of the Business from the IRS.
 - b. In or about the early part 2007, defendant WILLIAM BOLAND and CC-1 sold a one-third interest in the Business to CC-2.
 - c. CC-2 directed that CC-2's interest in the Business be placed in Individual-1's name in order to conceal CC-2's involvement with the Business.

d. Defendant WILLIAM BOLAND, CC-1, and CC-2 instructed CC-3 to create and maintain a secret second set of books, which defendant WILLIAM BOLAND, CC-1, and CC-2 used to track the amount of unreported cash payments received by each of them from the gross receipts of the Business.

e. Defendant WILLIAM BOLAND, CC-1, and CC-2 filed and caused to be filed a false IRS Form 1065, U.S. Return of Partnership Income (“IRS Form 1065”) for the Business for tax years 2007, 2008, and 2009.

f. Defendant WILLIAM BOLAND, CC-1, and CC-2 each filed and caused to be filed a false IRS Form 1040, U.S. Individual Income Tax Return (“IRS Form 1040”) for tax years 2007, 2008, and 2009.

OVERT ACTS

5. In furtherance of the conspiracy and to effect its unlawful object, defendant WILLIAM BOLAND and his coconspirators committed, and caused to be committed, the following overt acts in the District of New Jersey and elsewhere:

a. On or about April 20, 2009, defendant WILLIAM BOLAND, CC-1, and CC-2 filed and caused to be filed a false and fraudulent 2008 IRS Form 1065, which substantially understated the gross receipts of the Business.

b. On or about August 15, 2009, defendant WILLIAM BOLAND filed and caused to be filed a false and fraudulent 2008 IRS Form 1040, which substantially understated the amount of income that he received from the Business.

c. On or about April 15, 2010, defendant WILLIAM BOLAND filed and caused to be filed a false and fraudulent 2009 IRS Form 1040, which substantially understated the amount of income that he received from the Business.

d. On or about April 21, 2010, defendant WILLIAM BOLAND, CC-1, and CC-2 filed and caused to be filed a false and fraudulent 2009 IRS Form 1065, which substantially understated the gross receipts of the Business.

In violation of Title 18, United States Code, Section 371.



PAUL J. FISHMAN
United States Attorney

CASE NUMBER: _____

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v.

WILLIAM BOLAND

INFORMATION FOR

18 U.S.C. § 371

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