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WILLIAM T. WALSH, CLERK

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Criminal No. 14- <i>207-JLL</i>
	:	
v.	:	26 U.S.C. §§ 7212(a), 7201 and
	:	7203
	:	
MEDHAT EL AMIR	:	<u>INDICTMENT</u>

The Grand Jury in and for the District of New Jersey,
sitting in Newark, charges that:

COUNT ONE

(Corruptly Endeavoring to Impede the Due
Administration of the Internal Revenue Code)

1. At all times relevant to this Indictment, defendant MEDHAT EL AMIR, a resident of Saddle River, New Jersey:
 - (a) was a licensed primary care physician in the State of New Jersey;
 - (b) was a sixty percent owner of Immediate Care, P.C. ("Immediate") which provided urgent care at an office located in North Bergen and two offices located in Jersey City, New Jersey;
 - (c) maintained and was responsible for the books and records of Immediate. Defendant MEDHAT EL AMIR did not have a bookkeeper and managed all aspects of the business, including paying expenses and overseeing employees and contractors;
 - (d) maintained a checking account in the name of his wife ("J.B.") and defendant MEDHAT EL AMIR, XXXX-XXXX-1690, at a TD Bank

- branch in New Jersey;
- (e) had access to a checking account in the name of Immediate Care, P.C., XXXX-XXXX-9890, at a TD Bank branch in New Jersey;
 - (f) had access to a savings account in the name of J.B., XXXX-XXXX-9227, at a M&T Bank branch in New Jersey;
 - (g) had access to a checking account in the name of J.B., XXXX-XXXX-1891, at a M&T Bank branch in New Jersey;
 - (h) maintained a checking account in the name of Immediate Care, P.C., which was opened as account number XXXX-XXXX-7710 and was subsequently closed and reopened as account number XXXX-XXXX-2720, at a Wells Fargo branch in Jersey City, New Jersey;
 - (i) maintained a checking account in the name of Immediate Care, P.C., which was opened as account number XXXX-XXXX-7723 and was subsequently closed and reopened as account number XXXX-XXXX-2733, at a Wells Fargo branch in Jersey City, New Jersey;
 - (j) maintained a checking account in the name of Immediate Care, P.C., which was opened as account number XXXX-XXXX-0574 and was subsequently closed and reopened as account number XXXX-XXXX-2746, at a Wells Fargo branch in Jersey City, New Jersey;

- (k) had access to a checking account in the name of one of his sons ("Son #2"), XXXX-XXXX-9405 at a TD Bank branch in New Jersey.
- (l) had access to a checking account in the name of one of his sons ("Son #1"), XXXX-XXXX-2391 at a Bank of America branch in New Jersey;
- (m) had access to a checking account in the name of Son #1, XXXX-XXXX-6062 at a Bank of America branch in New Jersey;
- (n) had access to a checking account in the name of J.B. and Son #1, XXXX-XXXX-9026 at a Wells Fargo branch in New Jersey;
- (o) had access to a checking account in the name of J.B. and Son #1, XXXX-XXXX-5558 at a Wells Fargo branch in New Jersey.

The Saddle River Property

2. On or about February 11, 2005, knowing he owed the Internal Revenue Service ("IRS") money, defendant MEDHAT EL AMIR caused a fraudulent sale of his residence, located at 333 Mill Road, Saddle River, New Jersey (the "Saddle River Property") to his sister ("A.E.A."), for \$2,500,000, to hold as a nominee.

Immediate Insurance Company Checks

3. Between on or about January 1, 2007, and on or about December 31, 2010, defendant MEDHAT EL AMIR caused checks he received from insurance companies for medical treatments provided by Immediate to be cashed at a check cashing facility located in Jersey

City, New Jersey (the "Check Cashing Facility"). Defendant MEDHAT EL AMIR then caused a portion of the proceeds of those checks to be deposited into the bank accounts of nominees described in paragraphs 1(k) through (o) above.

4. Defendant MEDHAT EL AMIR then paid for his personal expenses, including college tuition payments for his children, life insurance premiums, and other personal expenses, with the proceeds of the checks which had been deposited into the bank accounts described in paragraphs 1 (d) through (o) above.

Failure To File Individual Income Tax Returns

5. Defendant MEDHAT EL AMIR failed to timely file federal income tax return Forms 1040 for calendar years 2007, 2009 and 2010.

Filing False 2008 Income Tax Return

6. Defendant MEDHAT EL AMIR filed a personal income tax return, Form 1040, for calendar year 2008, which substantially under-reported the income defendant MEDHAT EL AMIR received from Immediate in calendar year 2008. Among other things, the false and fraudulent Form 1040 claimed interest deductions to which defendant MEDHAT EL AMIR was not entitled.

The Corrupt Endeavor

7. From on or about February 11, 2005, through at least on or about December 31, 2010, in the District of New Jersey and elsewhere, defendant

MEDHAT EL AMIR

did corruptly obstruct and impede, and endeavored to obstruct and impede, the due administration of the internal revenue laws of the United States by, among other things: (1) fraudulently transferring the Saddle River Property to a nominee, his sister, A.E.A., to keep the property out of the reach of the IRS, while continuing to reside there; (2) cashing Immediate checks at the Check Cashing Facility and using unreported income some of which he deposited into nominee bank accounts to make personal expenditures; (3) filing and causing to be filed a fraudulent IRS Form 1040, for calendar year 2008, wherein defendant MEDHAT EL AMIR falsely willfully substantially under-reported his income and claimed interest deductions to which defendant MEDHAT EL AMIR knew he was not entitled; and (4) sending fraudulent correspondence to the IRS, wherein defendant MEDHAT EL AMIR under-reported the amount of income he and his wife received from Immediate in calendar year 2008 and the amount of income deductions to which he was entitled.

8. Defendant MEDHAT EL AMIR's corrupt endeavors to obstruct

and impede the due administration of the internal revenue laws are contained in, but not limited to, paragraphs 2 through 6 above and paragraphs 9 through 12, below that follow.

9. From on or about January 1, 2007, through on or about December 31, 2010, defendant MEDHAT EL AMIR caused Immediate insurance checks to be cashed at the Check Cashing Facility, retaining a portion of the proceeds as cash and causing a portion of the proceeds to be deposited into the bank accounts of nominees described in paragraphs 1 (k) through (o) above, which was then not reported to the IRS.

10. From on or about April 1, 2005, through at least as late as on or about December 31, 2010, defendant MEDHAT EL AMIR made all of the monthly mortgage payments on the Saddle River Property by cashier's check or personal check on behalf of A.E.A., and used unreported income that had been deposited into the bank accounts described in paragraphs 1 (d) through (o) above to pay for the utilities and expenses related to normal maintenance and landscaping of the Saddle River Property.

11. On or about September 28, 2011, defendant MEDHAT EL AMIR submitted or caused to be submitted to the IRS a joint income tax return, Form 1040, for calendar year 2008 on which he falsely reported \$148,387 in taxable income and \$60,697 in itemized deductions and

\$24,584 in net income from Immediate.

12. On or about November 14, 2011, in response to an IRS request for information in support of the \$60,697 in itemized deductions and \$24,584 in net income from Immediate which defendant MEDHAT EL AMIR claimed on the fraudulent Form 1040 for calendar year 2008, defendant MEDHAT EL AMIR sent or caused to be sent to the IRS a Schedule K-1, Form 1120S, for himself and a Schedule K-1, Form 1120S, for his wife which under-reported the amount of income defendant MEDHAT EL AMIR and his wife had received from Immediate in calendar year 2008.

All in violation of Title 26, United States Code, Section 7212(a).

COUNT TWO

(Tax Evasion)

1. Paragraphs 1 and 3 through 5 of Count One of this Indictment are realleged and incorporated herein.

2. During calendar year 2007, defendant MEDHAT EL AMIR caused approximately \$1,631,730 in Immediate insurance company checks to be cashed at the Check Cashing Facility. During this time, defendant MEDHAT EL AMIR caused approximately \$1,000,551 in cash to be deposited into the bank accounts described in paragraphs 1 (d) through (o) of Count One, above.

3. Defendant MEDHAT EL AMIR then utilized the cash that had been deposited into the bank accounts described in paragraphs 1 (d) through (j) in Count One, above, for personal expenses, which included mortgage payments of approximately \$139,532 on the Saddle River Property, college tuition payments of approximately \$68,298, and life insurance premiums of approximately \$78,660. Defendant MEDHAT EL AMIR also caused cash deposits of approximately \$46,500 into bank accounts described in paragraphs 1 (l) through (o) of Count One, for Son #1's benefit and cash deposits of approximately \$35,242 into the bank account described in paragraph 1 (k) of Count One, for Son #2's benefit, to be used by them, while they were in college, for personal expenses.

4. During calendar year 2007, defendant MEDHAT EL AMIR earned significant taxable income, representing income he received from his medical practice. Based on the total amount of taxable income received by defendant MEDHAT EL AMIR, a substantial income tax was due and owing to the United States.

5. Having received this income, defendant MEDHAT EL AMIR was required by law, following the close of the calendar year 2007, and on or before April 15, 2008, to make an income tax return to the IRS stating specifically the items of his gross income and any deductions and credits to which he was entitled.

6. Defendant MEDHAT EL AMIR has yet to file a 2007 individual income tax return or make any payments on the actual taxes owed.

7. On or about April 15, 2008, in Bergen County, in the District of New Jersey, and elsewhere, defendant

MEDHAT EL AMIR

knowingly and willfully did attempt to evade and defeat the substantial income tax due and owing to the United States for calendar year 2007 by failing to make an income tax return to any proper officer of the IRS on or before April 15, 2008, as required by law, and by engaging in among others, the affirmative acts of evasion described in paragraphs 2 through 5 of Count Two.

In violation of Title 26, United States Code, Section 7201.

COUNT THREE

(Failure to File a Tax Return)

1. Paragraphs 1 and 3 through 5 of Count One of this Indictment are realleged and incorporated herein.

2. At all times relevant to this Indictment, defendant MEDHAT EL AMIR was paid income by Immediate.

3. During the calendar year 2007, defendant MEDHAT EL AMIR had and received gross income in excess of \$17,500, needed to trigger the obligation to file a return.

4. By reason of that gross income, defendant MEDHAT ELAMIR was required by law, following the close of the calendar year 2007, and on or before April 15, 2008, to make an income tax return to the IRS stating specifically the items of his gross income and any deductions and credits to which he was entitled.

5. On or about April 15, 2008, in the District of New Jersey, and elsewhere, defendant

MEDHAT EL AMIR,

knowing and believing the foregoing facts, did knowingly and willfully fail to make an income tax return to the IRS.

In violation of Title 26, United States Code, Section 7203.

COUNT FOUR

(Tax Evasion)

1. Paragraphs 1 and 3 through 6 of Count One are realleged and incorporated herein.

2. During calendar year 2008, defendant MEDHAT EL AMIR caused approximately \$1,929,318 in Immediate insurance company checks to be cashed at the Check Cashing Facility. During this time, defendant MEDHAT EL AMIR caused approximately \$1,613,825 in cash to be deposited into the bank accounts described in paragraphs 1 (d) through (o) of Count One, above.

3. Defendant MEDHAT EL AMIR then utilized the cash that had been deposited into the bank accounts described in paragraphs 1 (d) through (j) in Count One above for personal expenses, which included mortgage payments of approximately \$111,702 on the Saddle River Property, college tuition payments of approximately \$56,058 and life insurance premiums of approximately \$60,462. Defendant MEDHAT EL AMIR also caused cash deposits of approximately \$122,041 into bank accounts described in paragraphs 1 (1) through (o) of Count One, above, for Son #1's benefit, and cash deposits of approximately \$41,674 into a bank account described in paragraph 1 (k) of Count One, above, for Son #2's benefit.

4. During calendar year 2008, defendant MEDHAT EL AMIR earned

significant taxable income, representing income he received from his medical practice. Based on the total amount of taxable income received by defendant MEDHAT EL AMIR, a substantial income tax was due and owing to the United States.

5. On or about September 28, 2011, defendant MEDHAT EL AMIR caused a 2008 joint income tax return to be filed, on which he reported \$148,387 in taxable income, which substantially understated the amount of income defendant MEDHAT EL AMIR actually received in that calendar year, based on the amounts expended on personal expenses described in paragraph 3 above.

6. On or about September 28, 2011, in Bergen County, in the District of New Jersey, and elsewhere, defendant

MEDHAT EL AMIR

did knowingly and willfully attempt to evade and defeat a substantial part of the income tax due and owing to the United States for calendar year 2008 by engaging in among others, the affirmative acts described in paragraphs 2 through 4 of this Count, and filing a false and fraudulent 2008 joint Income Tax Return, Form 1040, as described in paragraph 5 of this Count.

In violation of Title 26, United States Code, Section 7201.

COUNT FIVE

(Tax Evasion)

1. Paragraphs 1 and 3 through 5 of Count One are realleged and incorporated herein.

2. During calendar 2009, defendant MEDHAT EL AMIR caused approximately \$1,953,439 in Immediate insurance company checks to be cashed at the Check Cashing Facility. During this time, defendant MEDHAT EL AMIR caused approximately \$1,676,650 in cash to be deposited into the bank accounts described in paragraphs 1 (d) through (o) of Count One, above.

3. Defendant MEDHAT EL AMIR then utilized the cash that had been deposited into the bank accounts described in paragraphs 1 (d) through (j) in Count One, above, for personal expenses, which included mortgage payments of approximately \$126,350 on the Saddle River Property, college tuition payments of approximately \$31,310, and life insurance premiums of approximately \$88,919. Defendant MEDHAT EL AMIR also caused cash deposits of approximately \$94,020 into bank accounts described in paragraphs 1 (l) through (o) of Count One, above for Son #1's benefit, and cash deposits of approximately \$46,320 into a bank account described in paragraph 1 (k) of Count One, for Son #2's benefit.

4. During calendar year 2009, defendant MEDHAT EL AMIR earned

significant taxable income, representing income he received from his medical practice. Based on the total amount of taxable income received by defendant MEDHAT EL AMIR, a substantial income tax was due and owing to the United States.

5. Having received this income, defendant MEDHAT EL AMIR was required by law, following the close of the calendar year 2009, and on or before April 15, 2010, to make an income tax return to the IRS stating specifically the items of his gross income and any deductions and credits to which he was entitled.

6. Defendant MEDHAT EL AMIR has yet to file a 2009 individual income tax return or make any payments on the actual taxes owed.

7. On or about April 15, 2010, in Bergen County, in the District of New Jersey, and elsewhere, defendant

MEDHAT EL AMIR

knowingly and willfully did attempt to evade and defeat the substantial income tax due and owing to the United States for calendar year 2009 by failing to make an income tax return to any proper officer of the IRS on or before April 15, 2010, as required by law, and by engaging in among others, the affirmative acts of evasion described in paragraphs 2 through 5 of Count Five.

In violation of Title 26, United States Code, Section 7201.

COUNT SIX

(Failure to File a Tax Return)

1. Paragraphs 1 and 3 through 5 of Count One of this Indictment are realleged and incorporated herein.

2. At all times relevant to this Indictment, defendant MEDHAT EL AMIR was paid income by Immediate.

3. During the calendar year 2009, defendant MEDHAT EL AMIR had and received gross income in excess of \$18,700, needed to trigger the obligation to file a return.

4. By reason of that gross income, defendant MEDHAT ELAMIR was required by law, following the close of the calendar year 2009, and on or before April 15, 2010, to make an income tax return to the IRS stating specifically the items of his gross income and any deductions and credits to which he was entitled.

5. On or about April 15, 2010, in the District of New Jersey, and elsewhere, defendant

MEDHAT EL AMIR,

knowing and believing the foregoing facts, did knowingly and willfully fail to make an income tax return to the IRS.

In violation of Title 26, United States Code, Section 7203.

COUNT SEVEN

(Tax Evasion)

1. Paragraphs 1 and 3 through 5 of Count One are realleged and incorporated herein.

2. During 2010, defendant MEDHAT EL AMIR caused approximately \$1,746,596 in Immediate insurance company checks to be cashed at the Check Cashing Facility. During this time, defendant MEDHAT EL AMIR caused approximately \$1,545,271 in cash to be deposited into the bank accounts described in paragraphs 1 (d) through (o) of Count One, above.

3. Defendant MEDHAT EL AMIR then utilized the cash that had been deposited into the bank accounts described in paragraphs 1 (d) through (j) above for personal expenses, which included mortgage payments of approximately \$127,845, on the Saddle River Property, college tuition payments of approximately \$30,361, and life insurance premiums of approximately \$78,692. Defendant MEDHAT EL AMIR also caused cash deposits of approximately \$57,010 into bank accounts described in paragraph 1 (l) through (o) of Count One, above, for Son #1's benefit, and cash deposits of approximately \$55,650 into a bank account described in paragraph 1 (k) of Count One, above, for Son #2's benefit.

4. During calendar year 2010, defendant MEDHAT EL AMIR earned significant taxable income, representing income he received from his

medical practice. Based on the total amount of taxable income received by defendant MEDHAT EL AMIR, a substantial income tax was due and owing to the United States.

5. Having received this income, defendant MEDHAT EL AMIR was required by law, following the close of the calendar year 2010, and on or before April 15, 2011, to make an income tax return to the Internal Revenue Service stating specifically the items of his gross income and any deductions and credits to which he was entitled.

6. Defendant MEDHAT EL AMIR has yet to file a 2010 individual income tax return or make any payments on the actual taxes owed.

7. On or about April 15, 2011, in Bergen County, in the District of New Jersey, and elsewhere, defendant

MEDHAT EL AMIR

knowingly and willfully did attempt to evade and defeat the substantial income tax due and owing to the United States for calendar year 2010 by failing to make an income tax return to any proper officer of the IRS on or before April 15, 2011, as required by law, and by engaging in among others, the affirmative acts of evasion described in paragraphs 2 through 5 of Count Seven.

In violation of Title 26, United States Code, Section 7201.

COUNT EIGHT

(Failure to File a Tax Return)

1. Paragraphs 1 and 3 through 5 of Count One of this Indictment are realleged and incorporated herein.

2. At all times relevant to this Indictment, defendant MEDHAT EL AMIR was paid income by Immediate.

3. During the calendar year 2010, defendant MEDHAT EL AMIR had and received gross income in excess of \$18,700, needed to trigger the obligation to file a return.

4. By reason of that gross income, defendant MEDHAT EL AMIR was required by law, following the close of the calendar year 2010, and on or before April 15, 2011, to make an income tax return to the IRS stating specifically the items of his gross income and any deductions and credits to which he was entitled.

5. On or about April 15, 2011, in the District of New Jersey, and elsewhere, defendant

MEDHAT EL AMIR,

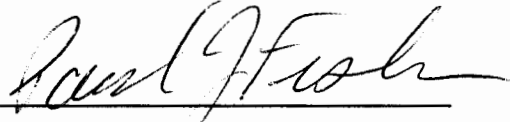
knowing and believing the foregoing facts, did knowingly and willfully fail to make an income tax return to the IRS.

In violation of Title 26, United States Code, Section 7203.

A TRUE BILL

/ A /

~~FOREPERSON~~



PAUL J. FISHMAN
United States Attorney

CASE NUMBER: 14 CR 207 JLL

**United States District Court
District of New Jersey**

UNITED STATES OF AMERICA

v.

MEDHAT EL AMIR

INDICTMENT FOR

26 U.S.C. §§ 7212(a), 7201 and 7203

PAUL J. FISHMAN
UNITED STATES ATTORNEY
NEWARK, NEW JERSEY

DEBORAH J. GANNETT
ASSISTANT U.S. ATTORNEY
(973) 645-2781
