

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA : INFORMATION
 :
 - v. - : 14 Cr. _____
 :
 NICK A. JODHA, :
 a/k/a "Nick Persaud," :
 :
 Defendant. :
 :
 - - - - - x

COUNT ONE
(Tax Evasion)

The United States Attorney Charges:

Background

At all times relevant to this Information, unless otherwise indicated:

1. NICK A. JODHA, a/k/a "Nick Persaud," the defendant, was a resident of South Ozone Park, New York.

2. NICK A. JODHA, a/k/a "Nick Persaud," the defendant, operated United HVAC Services, Inc. ("United HVAC"), a heating, ventilation, and air conditioning ("HVAC") contracting business had its business address in South Ozone Park, New York, but which provided HVAC services in the greater New York City metropolitan

area, including the Southern District of New York. JODHA and S.P., a relative, each owned 50% of United HVAC.

The Tax Evasion Scheme

3. From approximately 2007 through 2010, NICK A. JODHA, a/k/a "Nick Persaud," the defendant, routinely cashed checks written to United HVAC at a check cashing service located in New York, New York, rather than depositing the business checks into United HVAC's business bank account. The amount of checks cashed by JODHA at the check cashing service during this time period totaled approximately \$2,355,429, which JODHA used for business and personal purposes.

4. During the same time period specified above, NICK A. JODHA, a/k/a "Nick Persaud," the defendant, provided his accountant, located in Orlando, Florida, with the statements from the business bank account of United HVAC in order to prepare both personal and corporate income tax returns. JODHA, however, failed to advise his accountant of the checks payable to United HVAC that JODHA cashed at the check cashing service which were not reflected in the statements of United HVAC's business bank account. Moreover, JODHA failed to advise his accountant that he used a portion of the cashed checks for business and personal expenses.

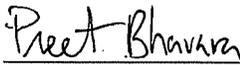
5. For the tax years 2007 through 2010, NICK A. JODHA, a/k/a "Nick Persaud," the defendant, caused the filing of false and fraudulent U.S. Income Tax Returns for an S Corporation, Forms 1120S, which omitted any business activity and flow-through income concerning the cashed business checks. This underreporting of the gross receipts and expenses paid using a portion of the cashed checks further caused United HVAC to file false and fraudulent Shareholder's Share of Income, Deductions, Credits, etc., Schedules K-1, on behalf of JODHA and S.P., each 50% shareholders of United HVAC.

Statutory Allegations

6. From in or about January 2007 through in or about April 2011, in the Southern District of New York and elsewhere, A. JODHA, a/k/a "Nick Persaud," the defendant, willfully and knowingly did attempt to evade and defeat a substantial part of the income taxes due and owing by him to the United States of America for the tax years 2007, 2008, 2009 and 2010, to wit, approximately \$101,628, and a substantial part of the income taxes due and owing by S.P. for the same tax period, to wit, approximately \$112,901, for a total of approximately \$214,529, by various means, including, among others, the filing of U.S. Income Tax Returns for an S Corporation, Forms 1120S, for United HVAC Services, Inc. for the tax years 2007 through 2010, which omitted any business activity

and flow-through shareholder income concerning the cashed business checks, and by filing U.S. Individual Income Tax Returns, Forms for himself and his wife for the tax years 2007 through 2010, that falsely and fraudulently omitted income paid to him by United HVAC Services, Inc., and thereby falsely understating his taxable income and the tax due and owing by him and the other co-owner of United HVAC Services, Inc., to the United States for each of the aforesaid years.

(Title 26, United States Code, Sections 7201)


PREET BHARARA