UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Hon.
	:	
v.	:	Crim. No.
	:	
JOSEF NEUMAN	:	26 U.S.C. § 7202

<u>I N F O R M A T I O N</u>

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 JOSEF NEUMAN was a resident of Lakewood, New Jersey and Chief Executive Officer of Company-1, a company located in Lakewood, New Jersey.

b. Company-1 provided administrative services to operators of nursing homes and other health care facilities, including at least approximately 20 entities owned and operated by Defendant JOSEF NEUMAN (collectively with Company-1, the "Companies").

c. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury, responsible for administering and enforcing the tax laws of the United States.

d. Pursuant to Title 26 of the United States Code, Section 7202, employers, including the Companies, had a duty to withhold, truthfully account for, and pay over to the IRS a variety of taxes from employee wages, collectively referred to as "payroll taxes." Those taxes included Federal income tax withholding and

Federal Insurance Contribution Act ("FICA") taxes, which included Social Security and Medicare taxes. Employers, including the Companies, were required to make deposits of the payroll taxes to the IRS on a periodic basis.

e. A person was responsible for collecting, accounting for, and paying over payroll taxes if he or she had the authority required to exercise significant control over the employer's financial affairs. As a person who exercised control over the Companies' financial and business operations, defendant JOSEF NEUMAN was a responsible person and had the corporate responsibility to collect, truthfully account for, and pay over to the IRS the Companies' payroll taxes.

2. During tax years 2017 and 2018, defendant JOSEF NEUMAN failed to pay over to the IRS approximately $10,884,373 in payroll taxes owed by the Companies.

3. For the period of October 1, 2018 through December 31, 2018, in the District of New Jersey and elsewhere, defendant

JOSEF NEUMAN

being a person required to collect, truthfully account for, and pay over payroll taxes to the Internal Revenue Service, did knowingly and willfully fail to collect, truthfully account for, and pay over to the IRS approximately $195,001.74 in payroll taxes owed to the IRS by Company-1, knowing that such payroll taxes were due and owing.

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

Philip R. Sellinger

PHILIP R. SELLINGER
United States Attorney

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UNITED STATES OF AMERICA

v.

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INFORMATION FOR

26 U.S.C. § 7202

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