

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA

v.

JAMES R. LISA

Crim. No. 23-21 (KM)

18 U.S.C. § 1343

18 U.S.C. § 1028A

18 U.S.C. § 3147

18 U.S.C. § 2

26 U.S.C. § 7212(a)

26 U.S.C. § 7203

SUPERSEDING INFORMATION

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

COUNT ONE
(Wire Fraud)

Background

1. At all times relevant to this superseding information:
 - a. Defendant JAMES R. LISA was a licensed attorney with an office in Jersey City, New Jersey.
 - b. Decedent 1 and Decedent 2 were brothers who both passed away in or about 2000. During their lifetimes, Decedents 1 and 2 sent millions of dollars to bank accounts located in at least one foreign country (herein referred to as “offshore funds”).
 - c. Victim 1 and Victim 2 were the widows of Decedents 1 and 2, respectively. Victims 1 and 2 were senior citizens who resided in Michigan.

Victims 1 and 2 were the beneficiaries of assets owned by Decedents 1 and 2, including their offshore funds.

d. Victim 3 and Victim 4 were the sons of Decedent 1 and the nephews of Decedent 2. Victim 3 resided in New York. Victim 4 resided in Washington.

e. Internal Revenue Service (“IRS”) Employee 1 was employed at the IRS as a revenue agent, and later, a supervisory revenue agent.

f. IRS Employee 2 was employed at the IRS as a secretary who worked with IRS Employee 1.

2. In or about April 2014, Victims 1, 2, 3, and 4 (herein, “the Clients”) retained defendant JAMES R. LISA to resolve tax issues related to the funds that Decedents 1 and 2 had transferred offshore. Defendant LISA also agreed to represent the Clients in repatriating the offshore funds into the United States so that the Clients could access the funds and use a portion to resolve outstanding tax obligations with the IRS.

The Scheme to Defraud

3. From in or about April 2014 through at least in or about March 2019, in Hudson County, in the District of New Jersey and elsewhere, defendant

JAMES R. LISA

did knowingly and intentionally devise and intend to devise a scheme and artifice to defraud and to obtain money and property by means of materially

false and fraudulent pretenses, representations and promises (“the scheme to defraud”), as set forth below.

Object of the Scheme to Defraud

4. The object of the scheme to defraud was for defendant JAMES R. LISA to enrich himself through the use of funds that he fraudulently attempted to obtain and obtained from the Clients by falsely advising the Clients, in part and in substance, that he had not successfully repatriated their offshore funds, and later that he successfully repatriated approximately \$4,050,000 of their offshore funds, when, in fact, as defendant LISA knew, he had successfully repatriated more than \$6,000,000 of the Clients’ offshore funds.

Manner and Means of the Scheme to Defraud

5. It was part of the scheme to defraud that, on or about June 25, 2015, defendant JAMES R. LISA caused the repatriation of approximately \$6,104,000 of offshore funds belonging to Victims 1 and 2 via a wire transfer into business account ending 3998 in the name of “James R. Lisa, Esq.” at Chase Bank, for which defendant LISA had sole signature authority.

6. It was further part of the scheme to defraud that, on or about July 1, 2015, defendant JAMES R. LISA retained and caused the transfer of approximately \$6,000,000 of the repatriated funds from his business account ending 3998 into a personal account ending 1800 in defendant LISA’s name at Chase Bank, which defendant LISA opened the same day and had sole signature authority.

7. It was further part of the scheme to defraud that, despite having repatriated approximately \$6,104,000 of the Clients' funds, defendant JAMES R. LISA falsely claimed to the Clients between approximately July 2015 and early 2017 that their funds remained offshore and that defendant LISA would continue his attempts to repatriate the funds.

8. It was further part of the scheme to defraud that defendant JAMES R. LISA falsely represented to the Clients in or about August and September 2016 that defendant LISA had successfully resolved the tax implications of the "anticipated" repatriation of approximately \$6,104,000 by negotiating a "Closing Agreement on Final Determination Covering Specific Matters" (herein, "First Agreement") with the IRS, in which the Clients would collectively pay \$3,052,000 to the IRS as a 50% penalty for the repatriated funds, even though defendant LISA knew that the IRS had never entered into such an agreement.

9. It was further part of the scheme to defraud that, despite having repatriated approximately \$6,104,000 of the Clients' funds, defendant JAMES R. LISA falsely claimed to the Clients beginning in or about Spring 2017 that only \$4,050,000 of their funds were repatriated and available to be disbursed to them, and that the remainder of the approximately \$6,104,000 remained offshore.

10. It was further part of the scheme to defraud that, despite having repatriated approximately \$6,104,000 of the Clients' funds, defendant JAMES R. LISA transferred during the first half of 2017 only approximately \$4,050,000 from accounts within defendant LISA's control to accounts within the Clients'

control, concealing that approximately \$2 million in additional offshore funds had been repatriated.

11. It was further part of the scheme to defraud that defendant JAMES R. LISA falsely represented to the Clients that defendant LISA had negotiated with the IRS to obtain amendments to the First Agreement, which purported to extend the deadline for the Clients to pay the amount purportedly due from the First Agreement, including the following false representations:

a. Defendant JAMES R. LISA emailed the Clients a false and fraudulent “Amended” First Agreement purportedly signed on behalf of the IRS by, among others, IRS Employees 1 and 2 on September 8, 2017, which purported to extend the payment deadline to November 27, 2017. IRS Employees 1 and 2 did not, in fact, sign this “Amended” First Agreement or authorize defendant LISA to sign it on their behalf.

b. Defendant JAMES R. LISA emailed the Clients another false and fraudulent “Amended” First Agreement purportedly signed on behalf of the IRS by, among others, IRS Employees 1 and 2 on January 12, 2018, which purported to extend the payment deadline to February 20, 2018. IRS Employees 1 and 2 did not, in fact, sign this “Amended” First Agreement or authorize defendant LISA to sign it on their behalf.

12. It was further part of the scheme to defraud that defendant JAMES R. LISA falsely represented to the Clients that he had successfully negotiated a new “Closing Agreement on Final Determination Covering Specific Matters” (herein, “Second Agreement”) in which the Clients would collectively pay only

\$2,025,000 to the IRS as a 50% penalty for the \$4,050,000 that was purportedly successfully repatriated, even though defendant LISA knew that more than \$4,050,000 was successfully repatriated and that, regardless, the IRS had never entered into such an agreement. Specifically, defendant LISA emailed the Clients a false and fraudulent Second Agreement purportedly signed on behalf of the IRS by, among others, IRS Employees 1 and 2 on February 16, 2018. IRS Employees 1 and 2 did not, in fact, sign the Second Agreement or authorize defendant LISA to sign it on their behalf.

13. It was further part of the scheme to defraud that, on or about March 12, 2018, defendant JAMES R. LISA caused the Clients to send to the IRS payments totaling \$2,025,000, as provided by the purported Second Agreement.

14. It was further part of the scheme to defraud that, between approximately the middle of 2017 through at least 2019, defendant JAMES R. LISA falsely claimed to the Clients that he was working on repatriating approximately \$2,000,000 in funds that purportedly remained offshore even though these funds had been within defendant LISA's custody and control since approximately June 2015. For example, on or about March 6, 2019, defendant LISA copied Victim 3 on an email purportedly to Individual 1, a Panamanian lawyer who purportedly controlled the Clients' offshore funds, requesting that "the balance of the funds (\$2,000,000) transferred to us no later than March 31, 2019."

The Charge

15. On or about the date set forth below, in Hudson County, in the District of New Jersey and elsewhere, defendant

JAMES R. LISA,

for the purpose of executing and attempting to execute the scheme to defraud, did knowingly transmit and cause to be transmitted by means of wire communication in interstate and foreign commerce certain writings, signs, signals, pictures and sounds, as set forth more fully below:

COUNT	APPROXIMATE DATE/TIME	DESCRIPTION
ONE	February 19, 2018 at 12:35 p.m.	Scanned six-page attachment purportedly executed on February 16, 2018 by IRS Employees 1 and 2 and forwarded by email from jameslisaesq@gmail.com to Victim 3

In violation of Title 18, United States Codes, Sections 1343 and 2.

COUNT TWO
(Aggravated Identity Theft)

1. The allegations contained in paragraphs 1 through 14 of Count One of this Superseding Information are hereby incorporated and realleged as if set forth fully herein.

2. On or about the date set forth below, in Hudson County, in the District of New Jersey and elsewhere, defendant

JAMES R. LISA,

did knowingly possess and use, without lawful authority, a means of identification of another person, namely, the name and signature of the individual set forth below, during and in relation to a felony violation of a provision enumerated in Title 18, United States Code, Section 1028A(c), that is, wire fraud as set forth in the related Count set forth below, knowing that the means of identification belonged to another actual person:

COUNT	APPROXIMATE DATE	VICTIM	RELATED COUNT
TWO	February 19, 2018	IRS Employee 1	Count One

In violation of Title 18, United States Code, Sections 1028A(a)(1) and 2.

COUNT THREE

(Corrupt Endeavor to Obstruct and Impede the Administration of the Internal Revenue Laws)

1. The allegations contained in paragraphs 1 through 14 of Count One of this Superseding Information are hereby incorporated and realleged as if set forth fully herein.

2. Prior to in or about May 2019, the IRS initiated an audit of Victim 1 for the tax periods ending December 31, 2017 and December 31, 2018.

3. As part of the audit of Victim 1, on or about November 17, 2020, an IRS revenue agent served defendant JAMES R. LISA with a summons for records related to Victim 1 and Victim 1's domestic and offshore assets. The summons also specifically requested documentation regarding the purported closing agreement with the IRS.

4. On or about January 19, 2021, in the District of New Jersey and elsewhere, defendant

JAMES R. LISA,

knowing of the IRS audit of Victim 1, did corruptly obstruct and impede, and corruptly endeavor to obstruct and impede, the due administration of the internal revenue laws, that is, the audit of Victim 1, by committing and causing to be committed various acts, each such act having a nexus to the audit of Victim 1, including, but not limited to, providing to the IRS in response to the summons copies of false and fraudulent documents suggesting that the IRS had agreed to original and amended closing agreements that resolved the tax

implications of the Clients' repatriation of offshore funds, even though defendant LISA knew that the IRS had never entered into such agreements.

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

COUNT FOUR

(Failure to File an Individual Income Tax Return)

1. The allegations contained in paragraph 1.a. of Count One of this Superseding Information are hereby incorporated and realleged as if set forth fully herein.

2. During the calendar year 2017, defendant JAMES R. LISA, a resident of Jersey City, New Jersey, and his spouse had and received gross income in excess of \$20,800.

3. Having received this gross income, defendant JAMES R. LISA was required by law, following the close of calendar year 2017, and on or before April 17, 2018, 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.

4. On or about April 17, 2018, in the District of New Jersey, and elsewhere, defendant

JAMES R. LISA,

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

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

COUNT FIVE
(Wire Fraud While on Pretrial Release)

1. The allegations contained in paragraph 1.a. of Count One of this Superseding Information are hereby incorporated and realleged as if set forth fully herein.

Background

2. From on or about January 12, 2023 through on or about August 23, 2023, defendant JAMES R. LISA was on release under Title 18, United States Code, Chapter 207, pursuant to an order dated January 12, 2023, of the United States District Court for the District of New Jersey, which order expressly warned defendant LISA of the potential effect of committing an offense while on pretrial release.

3. Lender 1 was an entity based in New York, New York, that offered short-term loans to small and mid-sized businesses.

4. Attorney 1 was a criminal defense attorney who represented defendant JAMES R. LISA in his ongoing criminal prosecution from on or about January 12, 2023 through at least in or about July 2023.

The Scheme to Defraud Lender 1

5. During in or about April 2023, in Hudson County, in the District of New Jersey and elsewhere, defendant

JAMES R. LISA

while on pretrial release, did knowingly and intentionally devise and intend to devise a scheme and artifice to defraud and to obtain money and property by

means of materially false and fraudulent pretenses, representations and promises (“the scheme to defraud Lender 1”), as set forth below.

Object of the Scheme to Defraud Lender 1

6. The object of the scheme to defraud Lender 1 was for defendant JAMES R. LISA to obtain a short-term loan from Lender 1 by falsely and fraudulently misrepresenting the status of his ongoing criminal prosecution.

Manner and Means of the Scheme to Defraud Lender 1

7. It was part of the scheme to defraud Lender 1 that on or about April 14, 2023, defendant JAMES R. LISA caused the transmission of an email to an employee of Lender 1 that had an attached letter purportedly written by Attorney 1 on Attorney 1’s letterhead, which falsely stated that “we have filed a motion to dismiss the indictment levied against you” and “we anticipate a trial date sometime in January 2024,” even though as defendant LISA knew, Attorney 1 had not authored or authorized the letter attached to the email, had not filed a motion to dismiss the indictment, and did not, at the time, anticipate a trial date in January 2024.

The Charge

8. On or about April 14, 2023, in Hudson County, in the District of New Jersey and elsewhere, defendant

JAMES R. LISA,

while on pretrial release pursuant to 18 U.S.C. § 3141 *et seq.*, for the purpose of executing and attempting to execute the scheme to defraud Lender 1, did knowingly transmit and cause to be transmitted by means of wire

communication in interstate and foreign commerce certain writings, signs, signals, pictures and sounds, namely an email sent to an employee of Lender 1 with an attached letter purportedly written by Attorney 1 that contained materially false and fraudulent statements about the status of defendant LISA's criminal prosecution.

In violation of Title 18, United States Code, Sections 1343, 3147, and 2.

FORFEITURE ALLEGATION

1. As a result of committing the wire fraud offense charged in Count One of this Superseding Information, defendant JAMES R. LISA shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), all property, real or personal, constituting or derived from proceeds traceable to the offense charged in Count One of this Superseding Information.

Substitute Assets Provision

2. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third person;
- (c) has been placed beyond the jurisdiction of the Court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p), as incorporated by 18 U.S.C. § 982(b), to seek forfeiture of any other property of said defendant up to the value of the above forfeitable property.



PHILIP R. SELLINGER
United States Attorney

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18 U.S.C. § 2
26 U.S.C. § 7212(a)
26 U.S.C. § 7203

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