

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No.
: :
v. : 26 U.S.C. § 7206(2)
: :
: :
CARLYLE FRASER : **INFORMATION**
: :
:

The Assistant Attorney General, Tax Division charges:

INTRODUCTION

1. At all times relevant to this Information, defendant CARLYLE FRASER was a resident of Maplewood, New Jersey.

2. At all times relevant to this Information, defendant CARLYLE FRASER owned and operated a tax return preparation business called Fraser CPA and Taxko Inc., also located in Maplewood, New Jersey.

3. From at least in or around 2008 through at least in or around 2011, defendant CARLYLE FRASER prepared false and fraudulent U.S. Individual Income Tax Returns (Forms 1040) that contained fabricated and inflated deductions and tax credits to which his clients were not entitled.

4. On or about April 8, 2011, defendant CARLYLE FRASER prepared a false and fraudulent Form 1040 for an undercover agent (hereinafter "U.C.") of the Internal Revenue Service (hereinafter "IRS"), which claimed false deductions, including: medical and dental expenses, charitable contributions, unreimbursed employee expenses, tuition, a business loss,

and a capital gains loss, when the defendant knew the U.C. had incurred no such expenses or losses.

COUNT ONE

5. Paragraphs 1 through 4 are re-alleged and incorporated herein.
6. From in or about 2009 through in or about 2011, in the District of New Jersey and elsewhere,


the defendant

CARLYLE FRASER

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of United States Individual Income Tax Returns, Forms 1040, along with the accompanying schedules, for the taxpayers and tax years as set forth below, which were false and fraudulent as to material matters, in that they represented that these taxpayers were entitled under the provisions of the Internal Revenue laws to claim the deductions, expenses, and losses for items and in amounts, hereinafter specified, when the defendant then and there knew that the taxpayers were not entitled to claim the specified deductions, expenses, and losses in the claimed amounts.

Taxpayer(s)	Tax Years	False Schedules	False Amounts Claimed
P.A. & A.A.	2008-2010	Schedule A: Itemized Deductions Schedule C: Profit or Loss from Business Schedule D: Capital Gain or Loss	Sch. A: \$27,837 Sch. C: \$12,920 Sch. D: \$9,000
M.B.	2008-2010	Schedule A: Itemized Deductions Schedule C: Profit or Loss from Business Schedule D: Capital Gain or Loss	Sch. A: \$26,989 Sch. C: \$13,560 Sch. D: \$13,274
S.N.	2008-2010	Schedule A: Itemized Deductions Schedule C: Profit or Loss from Business Schedule D: Capital Gain or Loss	Sch. A: \$35,400 Sch. C: \$8,547 Sch. D: \$9,000
C.C.	2008-2010	Schedule A: Itemized Deductions Schedule C: Profit or Loss from Business Schedule D: Capital Gain or Loss	Sch. A: \$20,550 Sch. C: \$10,367 Sch. D: \$9,000
P.F. & C.L.F.	2008-2010	Schedule A: Itemized Deductions Schedule C: Profit or Loss from Business Schedule D: Capital Gain or Loss	Sch. A: \$17,084 Sch. C: \$13,405 Sch. D: \$9,000

In violation of Title 26, United States Code, Section 7206(2).


 ROSEMARY PAGUNI
 Chief-Northern Criminal Enforcement Section
 Department of Justice - Tax Division