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WILLIAM T. WALSH M
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UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 14-174 (RBK)

v. :

CHARLES BANGLE, : 18 U.S.C. §§ 371, 1001, and 2,
a/k/a "Chuck," and : 26 U.S.C. § 7201, and
MARY BANGLE : 31 U.S.C. §§ 5324(a)(3) and (d)(2)

INDICTMENT

The Grand Jury in and for the District of New Jersey, sitting at Camden, charges:

COUNT 1
[18 U.S.C. § 371 – Klein Conspiracy]

The Defendants and Other Entities

1. At all times relevant to this Indictment:

a. Defendant CHARLES BANGLE, a/k/a "Chuck," was a resident of Somers Point, New Jersey, and was employed by and managed Mack & Manco Pizza in Ocean City, New Jersey. CHARLES BANGLE handled the day-to-day operations of the business.

b. Defendant MARY BANGLE was a resident of Somers Point, New Jersey, was married to defendant CHARLES BANGLE and was employed by Mack & Manco Pizza in Ocean City, New Jersey. MARY BANGLE was responsible for handling cash and payroll.

c. Mack & Manco Pizza was an iconic restaurant with three locations on Ocean City's boardwalk and one restaurant in Somers Point, New

Jersey. Mack & Manco Pizza was strictly a cash business that generated over \$4.5 million a year in revenue, primarily during the three month summer season.

d. In or about July 2011, defendants CHARLES BANGLE and MARY BANGLE, along with C.M., bought out the prior owners and created Manco and Manco Pizza (referred to as the “business”). Thereafter, defendants CHARLES BANGLE and MARY BANGLE continued to operate the pizza shops in Ocean City and Somers Point, New Jersey.

e. TD Bank, NA (formerly Commerce Bank) was a regional bank with branches in various cities in the northeast region of the United States. TD Bank was a domestic financial institution within the meaning of Title 31, United State Code, Section 5313(a), and Title 31, Code of Federal Regulations, Sections 103.11 and 103.22(a). Title 31, United States Code, Section 5313(a), and Title 31, Code of Federal Regulations, Section 103.22(a), required that financial institutions file Currency Transaction Reports (“CTRs”) with the United States Department of Treasury, providing specific information of each deposit, withdrawal, exchange of currency or other payment and transfer, by, through, or to such financial institution that involved a transaction in currency of more than \$10,000. Defendants CHARLES BANGLE and MARY BANGLE maintained bank accounts at TD Bank, NA, including a joint personal checking account (referred to as the “checking account”).

f. The Internal Revenue Service (“IRS”) was a constituent agency of the United State Department of Treasury and a member of the

executive branch of the Government, responsible for administering and enforcing the tax laws of the United States and collecting taxes owed to the Treasury of the United States, and providing refunds of taxes overpaid.

The Conspiracy

2. From in or about 2007 through in or about 2011, in Atlantic County, in the District of New Jersey and elsewhere, defendants

CHARLES BANGLE,
a/k/a "Chuck," and
MARY BANGLE

did knowingly and intentionally conspire and agree with each other and with others to defraud the United States and a department and agency thereof, specifically, the IRS of the Department of Treasury, by impeding, impairing, obstructing and defeating the lawful governmental functions of the IRS to ascertain, compute, assess, and collect income taxes.

Object of the Conspiracy

3. It was the object of the conspiracy to conceal taxable income from the IRS by depositing cash skimmed from the business into the BANGLEs' checking account.

Manner and Means

4. It was part of the conspiracy that defendant MARY BANGLE, along with C.M., primarily controlled the cash receipts of the business.

5. It was further part of the conspiracy that defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE skimmed large sums of cash from the business.

6. It was further part of the conspiracy that defendant CHARLES BANGLE, a/k/a "Chuck," deposited significant amounts of cash that he and defendant MARY BANGLE skimmed from the business into their bank account at TD Bank in amounts less than \$10,000.

7. It was further part of the conspiracy that defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE used the money to pay for personal expenditures.

8. It was further part of the conspiracy that defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE concealed in excess of \$981,000 in income from the IRS, which income they had a legal obligation to report on their personal income tax returns.

Overt Acts

9. In furtherance of the conspiracy and to effect its object, defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE and others committed the following overt acts, among others, in the District of New Jersey and elsewhere:

a. Defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE retained an accountant to prepare their Form 1040 individual income tax returns.

b. To prepare the Forms 1040, defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE provided their accountant Forms W-2, mortgage interest statements, charitable contribution amounts, and Forms K-1

and 1099, and defendant CHARLES BANGLE provided a handwritten list of deductions.

c. Defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE did not tell their accountant about the numerous cash deposits made into their personal bank account.

d. After the returns were prepared, but before they were filed with the IRS, defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE reviewed the proposed Income Tax Returns.

e. On or about April 15, 2008 defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE filed and caused to be filed, with the IRS, a false and fraudulent joint 2007 Individual Income Tax Return.

f. On or about April 15, 2009 defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE filed and caused to be filed, with the IRS, a false and fraudulent joint 2008 Individual Income Tax Return.

g. On or about April 15, 2010 defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE filed and caused to be filed, with the IRS, a false and fraudulent joint 2009 Individual Income Tax Return.

h. On or about April 15, 2011, defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE filed and caused to be filed, with the IRS, a false and fraudulent joint 2010 Individual Income Tax Return.

i. On or about April 15, 2012 defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE filed and caused to be filed, with the IRS, a false and fraudulent joint 2011 Individual Income Tax Return.

In violation of Title 18, United States Code, Section 371.

COUNT 2
[26 U.S.C. § 7201 – Income Tax Evasion (2007)]

1. Paragraphs 1 and 3 through 9 of Count 1 of this Indictment are incorporated as if set forth in full herein.
2. During the calendar year 2007, defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE reported to the IRS income from: Form W-2 wages; interest and dividend income; state income tax refund; capital gains; S Corporation income; and Home Owner rebate for themselves in the amount of \$182,810.
3. On or about April 15, 2008, defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE signed and caused to be filed with the IRS a 2007 U.S. Individual Income Tax Return, Form 1040. That return stated that their taxable income for the calendar year 2007 was \$137,562 and the amount of tax due and owing was \$26,473.
4. The 2007 tax return filed by defendants CHARLES BANGLE, a/k/a "Chuck," and MARY BANGLE was false in that it did not include approximately \$170,932 in additional taxable income defendants CHARLES BANGLE and MARY BANGLE received in 2007. Upon this income, an additional tax of approximately \$58,331 was due and owing to the United States.
5. On or about April 15, 2008, in the District of New Jersey and elsewhere, defendants

CHARLES BANGLE,
a/k/a "Chuck," and
MARY BANGLE

did knowingly and willfully attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that the defendants signed and caused to be filed with the IRS the tax return described in paragraph 3 knowing it to be false and fraudulent as described in paragraph 4.

In violation of Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 2.

COUNT 3
[26 U.S.C. § 7201 – Income Tax Evasion (2008)]

1. Paragraphs 1 and 3 through 9 of Count 1 of this Indictment are incorporated as if set forth in full herein.
2. During the calendar year 2008, defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE reported to the IRS income from: Form W-2 wages; interest and dividend income; state income tax refund; capital gains; and S Corporation income for themselves in the amount of \$203,677.
3. On or about April 15, 2009, defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE signed and caused to be filed with the IRS a 2008 U.S. Individual Income Tax Return, Form 1040. That return stated that their taxable income for the calendar year 2008 was \$156,201 and the amount of tax due and owing was \$32,422.
4. The 2008 tax return filed by defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE was false in that it did not include approximately \$204,855 in additional taxable income defendants CHARLES BANGLE and MARY BANGLE received in 2008. Upon this income, an additional tax of approximately \$72,444 was due and owing to the United States.
5. On or about April 15, 2009, in the District of New Jersey and elsewhere, defendants

CHARLES BANGLE,
a/k/a “Chuck,” and
MARY BANGLE

did knowingly and willfully attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that the defendants

signed and caused to be filed with the IRS the tax return described in paragraph 3 knowing it to be false and fraudulent as described in paragraph 4.

In violation of Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 2.

COUNT 4
[26 U.S.C. § 7201 – Income Tax Evasion (2009)]

1. Paragraphs 1 and 3 through 9 of Count 1 of this Indictment are incorporated as if set forth in full herein.
2. During the calendar year 2009, defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE reported to the IRS income from: Form W-2 wages; interest and dividend income; capital gains; and S Corporation income for themselves in the amount of \$189,241.
3. On or about April 15, 2010, defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE signed and caused to be filed with the IRS a 2009 U.S. Individual Income Tax Return, Form 1040. That return stated that their taxable income for the calendar year 2009 was \$144,287 and the amount of tax due and owing was \$28,153.
4. The 2009 tax return filed by defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE was false in that it did not include approximately \$176,935 in additional taxable income defendants CHARLES BANGLE and MARY BANGLE received in 2009. Upon this income, an additional tax of approximately \$60,583 was due and owing to the United States.
5. On or about April 15, 2010, in the District of New Jersey and elsewhere, defendants

CHARLES BANGLE,
a/k/a “Chuck,” and
MARY BANGLE

did knowingly and willfully attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that the defendants

signed and caused to be filed with the IRS the tax return described in paragraph 3 knowing it to be false and fraudulent as described in paragraph 4.

In violation of Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 2.

COUNT 5
[26 U.S.C. § 7201 – Income Tax Evasion (2010)]

1. Paragraphs 1 and 3 through 9 of Count 1 of this Indictment are incorporated as if set forth in full herein.
2. During the calendar year 2010, defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE reported to the IRS income from: Form W-2 wages; interest and dividend income; state income tax refund; and capital gains for themselves in the amount of \$174,251.
3. On or about April 15, 2011, defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE signed and caused to be filed with the IRS a 2010 U.S. Individual Income Tax Return, Form 1040. That return stated that their taxable income for the calendar year 2010 was \$127,955 and the amount of tax due and owing was \$25,251.
4. The 2010 tax return filed by defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE was false in that it did not include approximately \$263,113 in additional taxable income defendants CHARLES BANGLE and MARY BANGLE received in 2010. Upon this income, an additional tax of approximately \$91,577 was due and owing to the United States.
5. On or about April 15, 2011, in the District of New Jersey and elsewhere, defendants

CHARLES BANGLE,
a/k/a “Chuck,” and
MARY BANGLE

did knowingly and willfully attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that the defendants signed and caused to be filed with the IRS the tax return described in paragraph 3 knowing it to be false and fraudulent as described in paragraph 4.

In violation of Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 2.

COUNT 6
[26 U.S.C. § 7201 – Income Tax Evasion (2011)]

1. Paragraphs 1 and 3 through 9 of Count 1 of this Indictment are incorporated as if set forth in full herein.
2. During the calendar year 2011, defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE reported to the IRS income from: Form W-2 wages; interest and dividend income; capital gains; and S Corporation income for themselves in the amount of \$371,057.
3. On or about April 15, 2012, defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE signed and caused to be filed with the IRS a 2011 U.S. Individual Income Tax Return, Form 1040. That return stated that their taxable income for the calendar year 2011 was \$355,525 and the amount of tax due and owing was \$83,749.
4. The 2011 tax return filed by defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE was false in that it did not include approximately \$165,624 in additional taxable income defendants CHARLES BANGLE, a/k/a “Chuck,” and MARY BANGLE received in 2011. Upon this income, an additional tax of approximately \$53,338 was due and owing to the United States.
5. On or about April 15, 2012, in the District of New Jersey and elsewhere, defendants

CHARLES BANGLE,
a/k/a “Chuck,” and
MARY BANGLE

did knowingly and willfully attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that the defendants signed and caused to be filed with the IRS the tax return described in paragraph 3 knowing it to be false and fraudulent as described in paragraph 4.

In violation of Title 26, United States Code, Section 7201, and Title 18, United States Code, Section 2.

COUNT 7
[18 U.S.C. § 1001 – False Statements]

1. Paragraphs 1 and 3 through 9 of Count 1 of this Indictment are incorporated as if set forth in full herein.
2. On or about May 30, 2012, in Atlantic County, in the District of New Jersey and elsewhere, in a matter within the jurisdiction of the executive branch of the Government of the United States, namely, the IRS, defendants

**CHARLES BANGLE,
a/k/a "Chuck" and
MARY BANGLE**

did knowingly and willfully make materially false, fictitious, and fraudulent statements and representations in connection with the evaluation of taxes due and owing relating to the source and amount of deposits into the Bangle's personal checking account, by falsely stating that the deposits were from cash salary and that they had no other source of cash or income other than their pay from the business.

In violation of Title 18, United States Code, Section 1001, and Title 18, United States Code, Section 2.

COUNTS 8 to 30

[31 U.S.C. § 5324(a)(3) – Structuring Currency Transactions to Avoid a Reporting Requirement]

1. Paragraphs 1 and 3 through 9 of Count 1 of this Indictment are incorporated as if set forth in full herein.

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

CHARLES BANGLE,
a/k/a "Chuck"

for the purpose of evading the reporting requirements of Title 31, United States Code, Section 5313(a) with respect to such transactions, knowingly structured, assisted in structuring, and attempted to structure and assist in structuring, transactions with domestic financial institution, namely TD Bank, by causing United States currency to be deposited in amounts of less than \$10,000, including the following:

COUNT	DATE	AMOUNT
8	7/22/09	\$6,000
	7/24/09	\$5,000
9	11/16/09	\$6,000
	11/19/09	\$6,000
	11/20/09	\$6,000

10	12/7/09	\$6,000
	12/8/09	\$6,000
11	12/21/09	\$6,000
	12/23/09	\$5,000
12	12/29/09	\$6,000
	12/31/09	\$5,000
13	1/4/10	\$6,000
	1/5/10	\$6,000
14	1/25/10	\$6,000
	1/26/10	\$5,000
	1/29/10	\$6,000
15	2/2/10	\$6,000
	2/4/10	\$6,000
	2/5/10	\$5,000
16	2/8/10	\$5,000

	2/9/10	\$6,000
	2/9/10	\$4,000
17	3/23/10	\$6,000
	3/26/10	\$5,000
18	4/27/10	\$6,000
	4/29/10	\$6,000
19	6/1/10	\$6,000
	6/3/10	\$6,000
20	6/22/10	\$6,000
	6/23/10	\$6,000
	6/24/10	\$6,000
21	6/28/10	\$7,000
	7/1/10	\$7,000
22	7/6/10	\$6,000
	7/9/10	\$7,000

23	8/2/10	\$6,000
	8/3/10	\$6,000
	8/4/10	\$5,000
24	8/31/10	\$6,000
	9/3/10	\$6,000
25	11/29/10	\$6,000
	12/3/10	\$6,000
26	12/29/10	\$7,000
	12/30/10	\$6,000
27	1/3/11	\$8,000
	1/4/11	\$6,000
	1/5/11	\$4,000
28	1/25/11	\$8,000
	1/26/11	\$8,000
29	1/31/11	\$8,000

	2/3/11	\$8,000
	2/4/11	\$8,000
30	2/7/11	\$6,000
	2/7/11	\$5,000
	2/8/11	\$6,000
	2/10/11	\$7,000

3. Between 2009 and 2011, defendant CHARLES BANGLE committed these acts of structuring as part of a pattern of activity involving more than \$100,000, namely \$340,000, in a 12-month period.

In violation of Title 31, United States Code, Sections 5324(a)(3) and 5324(d)(2), and Title 18, United States Code, Section 2.

FORFEITURE ALLEGATION

1. The Grand Jury realleges and incorporates by reference the allegations contained in all paragraphs of Counts 8 through 30 of the Indictment for purposes of noticing forfeitures pursuant to Title 31, United States Code, Section 5317(c)(1).

2. The currency described in Counts 8 through 30 is property involved in offenses in violation of Title 31, United States Codes, Section 5324, as alleged in this Indictment. All property, real and personal, involved in the offenses charged in this Indictment, and any property traceable to that property, is subject to forfeiture to the United States pursuant to Title 31, United States Code, Section 5317(c)(1). That forfeitable property includes, but is not limited to, \$340,000 in United States currency and all property traceable thereto, in that such sum in the aggregate is property which was involved in an offense in violation of Title 31, United States Code, Section 5324, and is traceable to such property.

3. As a result of the offenses alleged in Counts 8 through 30 of this Indictment, defendant CHARLES BANGLE, a/k/a "Chuck," shall pay to the United States a money judgment equal to \$340,000, that represents the value of the assets subject to forfeiture under paragraph 2.

4. If by any act or omission of defendant CHARLES BANGLE, a/k/a "Chuck," any of the property subject to forfeiture described in paragraph 2 herein - -

a. Cannot be located upon the exercise of due diligence,

b. Has been transferred or sold to, or deposited with, a third party,

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 Title 31, United States Code, Section 5317(c)(1), to seek forfeiture of any other property of defendant CHARLES BANGLE up to the value of the property described above in paragraph 2.

Pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 31, United States Code, Section 5317(c)(1).

A TRUE BILL

FOREPERSON

80

Paul J. Fishman
PAUL J. FISHMAN
United States Attorney

CASE NUMBER: 14-

United States District Court
District of New Jersey

UNITED STATES OF AMERICA

v.

CHARLES BANGLE,
a/k/a "Chuck," and
MARY BANGLE

INDICTMENT FOR
18 U.S.C. § 371
18 U.S.C. § 1001
26 U.S.C. § 7201
31 U.S.C. § 5324(a)(3)
18 U.S.C. § 2

A True Bill,

Foreperson

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