

THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Crim. No. 23-
	:	
v.	:	18 U.S.C. § 1343
	:	26 U.S.C. § 7201
RICHARD A. WINTER	:	
	:	

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)

Individuals and Entities

1. At all times relevant to this Information:
 - a. Defendant Richard A. Winter (“WINTER”) was a resident of Pompton Lakes, New Jersey, and was employed by Victim 1, Victim 2, Victim 3, Victim 4, Victim 5, and Victim 6 (collectively the “Victim Companies”) as a bookkeeper or controller to manage their respective accounts payables.
 - b. WINTER was the owner of Back Office Pro, LLC (“Back Office Pro”), a New Jersey corporation that maintained a business checking account ending in 2792 with Bank 1 (“Winter’s Business Checking Account”).
 - c. Victim 1 was a New Jersey corporation that provided bookkeeping services and managed accounts payables for restaurants, including “Company 1,” a restaurant with locations in New York and

Pennsylvania. Company 1 maintained a business checking account with Bank 2.

d. Victim 2 and Victim 3 were restaurants located in New Jersey.

e. Victim 4 was a holding company for liquor stores with locations in New Jersey.

f. Victim 5 was a real estate business with locations in New Jersey.

g. Victim 6 was a restaurant with a location in New York.

Goal of the Scheme to Defraud

2. The goal of the scheme was for WINTER to enrich himself by using his position as a bookkeeper or controller at the Victim Companies to embezzle funds from the Victim Companies and Company 1 for his own personal gain.

Manner and Means of the Scheme to Defraud

3. It was part of the scheme and artifice to defraud that:

a. WINTER maintained employment as a bookkeeper or controller at the Victim Companies.

b. WINTER used his position to embezzle and divert funds intended for vendors from the Victim Companies and Company 1 into bank accounts that WINTER controlled.

Victim 1 and Company 1

c. WINTER was hired by Victim 1 to handle bookkeeping for Company 1's accounts. WINTER's duties included processing payment invoices for Company 1's vendors.

d. WINTER used his bookkeeper position with Victim 1 to manipulate legitimate payment invoices by altering the payment information associated with Company 1's respective vendors, including the bank account number and routing number, and replacing it with WINTER's Back Office Pro business checking account number and routing number (i.e. Winter's Business Checking Account).

e. WINTER used the falsified invoices to divert funds into Winter's Business Checking Account. For example, on or about July 15, 2019, using a falsified invoice, Winter electronically transferred approximately \$9,000.00 from Company 1's bank account into Winter's Business Checking Account.

f. In total, WINTER authorized approximately 39 fraudulent bank-to-bank wire transactions from Company 1's bank account into Winter's Business Checking Account, resulting in losses to Company 1 of approximately \$225,280.73.

Victims 2 – 6

g. To defraud Victim 2, Victim 3, Victim 4, Victim 5, and Victim 6, WINTER either diverted vendor payments to himself through an online payment portal (the "Online Portal") or issued checks payable to "cash" from

the Victim Companies' bank accounts and deposited them into accounts that WINTER controlled. For example:

i. On or about January 10, 2018, WINTER diverted an Online Portal transaction for approximately \$3,601.21 from Victim 6's bank account into a bank account WINTER controlled.

ii. On or about August 7, 2019, WINTER deposited a check payable to "cash" for approximately \$300.00 from Victim 2's bank account into Winter's Business Checking Account at an ATM in Riverdale, New Jersey, resulting in an interstate wire transmission to a data processing center outside of New Jersey.

h. WINTER used the proceeds of the scheme for his own personal expenses, such as buying food and gambling online.

i. WINTER's conduct resulted in hundreds of thousands of dollars in losses to the Victim Companies.

j. All of these diverted transactions were made without authorization from the Victim Companies.

The Scheme

4. On or about August 7, 2019, in the District of New Jersey and elsewhere, the defendant,

RICHARD A. WINTER,

knowingly and intentionally devised and intended 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, and, for the

purpose of executing and attempting to execute such scheme and artifice, did knowingly transmit and cause to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, certain writing, signs, signals, pictures, and sounds, namely the deposit of a check for approximately \$300.00 from Victim 2's bank account into Winter's Business Checking Account at an ATM in Riverdale, New Jersey, which was processed via interstate wire at a data center outside of New Jersey.

In violation of Title 18, United States Code, Section 1343.

COUNT TWO
(Tax Evasion)

1. The allegations in paragraphs 1 to 3 of Count One of this Information are realleged here.

2. From in or around 2016 through in or around 2019, WINTER received income by fraudulently diverting funds from the Victim Companies and Company 1 into bank accounts that WINTER owned and controlled (the “Diverted Income”). For tax years 2016, 2017, 2018, and 2019, WINTER did not file a tax return reporting any of the Diverted Income.

3. WINTER’s total approximate unreported income and tax due and owing for 2016 through 2019 is as follows:

Tax Year	Approximate Unreported Income	Approximate Tax Loss
2016	\$110,232.00	\$21,458.00
2017	\$239,797.00	\$65,148.00
2018	\$239,521.00	\$50,370.00
2019	\$313,005.00	\$73,801.00
TOTAL	\$909,555.00	\$210,777.00

4. From in or about 2019 through on or about April 15, 2020, in the District of New Jersey and elsewhere, the defendant,

RICHARD A. WINTER,

willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2019, by receiving taxable income, upon which there was income tax due and owing to the United States of America, and knowingly failing to make an income tax return on or before

April 15, 2020, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax to the Internal Revenue Service.

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

FORFEITURE ALLEGATION

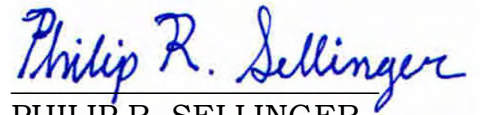
1. As the result of committing the offense constituting specified unlawful activity as defined in 18 U.S.C. § 1343, as alleged in Count One of the Information, defendant **RICHARD A. WINTER** shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), all property, real and personal, that constitutes or is derived from proceeds traceable to the commission of the wire fraud offense, and all property traceable thereto.

SUBSTITUTE ASSETS PROVISION

2. If by any act or omission of the defendant, any of the property subject to forfeiture described 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 to the United States, pursuant to 21 U.S.C. § 853(p), as incorporated by 28 U.S.C. § 2461(c), to seek forfeiture or any other property of the defendant up to the value of the above-described forfeitable property.


PHILIP R. SELLINGER
United States Attorney

CASE NUMBER: 23-_____

**United States District Court
District of New Jersey**

UNITED STATES OF AMERICA

v.

RICHARD A. WINTER

INFORMATION FOR

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PHILIP R. SELLINGER

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FOR THE DISTRICT OF NEW JERSEY*

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