

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

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

**I N F O R M A T I O N**

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

**Background and Relevant Parties and Entities**

1. At all times relevant to this Information:
  - a. The defendant, GERARD ARTZ (“ARTZ”) resided in Brick, New Jersey.
  - b. Prime Installations, Inc. (the “Company”) was an entity solely owned by ARTZ doing business in Brick, New Jersey. The Company was engaged in the business of installing furniture, partitions, and glass walls in office buildings.
2. 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 and collecting the taxes that were due and owing to the Treasury of the United States by its citizens and residents.

**Employment Tax Withholding**

3. The Internal Revenue Code and associated statutes and regulations required employers to withhold amounts from their employees’ gross pay including

Federal Insurance Contribution Act (“FICA”) taxes, which represent Social Security and Medicare taxes, and federal income taxes. These taxes are typically referred to as “trust fund taxes,” because employers hold the withheld amounts in trust until paid over to the United States. Employers are required to remit these withheld, trust fund amounts to the IRS on a quarterly basis, no later than the last day of month following the end of the quarter.

4. In addition to the trust fund taxes that must be withheld from pay, employers are separately required to make contributions under FICA for Social Security and Medicare in amounts matching the amounts withheld from their employees’ pay for those purposes (the “employer contributions”). Such employer contributions are likewise required to be remitted to the IRS no later than the last day of the month following the end of the quarter.

5. Finally, employers are required to pay federal unemployment taxes, under the Federal Unemployment Tax Act (the “unemployment taxes”). Employers are required to pay these unemployment taxes on an annual basis at the end of the month following the end of the year.

6. Collectively, these taxes are commonly referred to as “employment taxes.”

7. Employers are required to file, one month after the conclusion of the calendar quarter, an Employer’s Quarterly Federal Tax Return, Form 941 (“Form 941”), setting forth the total amount of income taxes withheld, the total amount of Social Security and Medicare taxes due, and the total tax deposits.

8. Employers are required to file, one month after the conclusion of the year, an Employer's Annual Federal Unemployment Tax Return, Form 940 ("Form 940"), setting forth the total amount of unemployment taxes owed by the company.

9. A person is responsible for collecting, accounting for, and paying over the employment taxes if he or she has the authority required to exercise significant control over the employer's financial affairs, regardless of whether the individual exercised such control in fact.

10. As a person who exercised control over the Company's financial affairs, ARTZ was responsible for collecting trust fund taxes, accounting for the employment taxes by filing Forms 940 and 941 with the IRS and paying over to the IRS the employment taxes for the Company's employees.

11. During the tax years 2016 through 2020, ARTZ paid wages totaling approximately \$3,017,893, and reported none of those wages to the IRS. ARTZ failed to collect and pay over to the IRS approximately \$937,943 in employment taxes owed by the Company.

12. From on or about October 1, 2020, through on or about December 31, 2020, in Ocean County, in the District of New Jersey and elsewhere, defendant,

**GERARD ARTZ,**

being a person required to collect, truthfully account for, and pay over payroll taxes to the IRS, did knowingly and willfully fail to collect, truthfully account for, and pay over to the IRS approximately \$72,191.94 in the trust fund taxes due and owing to the IRS on behalf of the employees of the Company.

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

*Philip R. Sellinger*  
PHILIP R. SELLINGER  
United States Attorney