

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

UNITED STATES OF AMERICA	:	Hon.
	:	
v.	:	Crim. No. 23-
	:	
WALTER HASS	:	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:

1. At all times relevant to this Information:
 - a. Defendant WALTER HASS was a resident of Hewitt, New Jersey and President/Chief Executive Officer of Company-1, a company located in Oakland, New Jersey.
 - b. Company-1 provided logistics services, including shipping and delivery services, to corporate clients.
 - c. 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.
 - d. Pursuant to the Internal Revenue Code and associated statutes and regulations, including the Federal Insurance Contributions Act (“FICA”), employers, including Company-1, were required to withhold, truthfully account for, and pay over to the IRS a variety of taxes from the gross salaries or wages of their employees, collectively referred to as “payroll taxes.” Those taxes included federal income tax withholding and FICA taxes, which included Social

Security and Medicare taxes. Employers were required to withhold these payroll taxes to be held in trust on behalf of the United States and remit these withheld “trust fund” amounts over to the IRS on a periodic basis, no later than the last day of the month following the end of the quarter.

e. Employers, including Company-1, were required to file Employer’s Quarterly Federal Tax Returns, IRS Forms 941 (“Forms 941”), due on the last day of the month following the end of a quarter, setting forth the total amount of wages and other compensation subject to withholding, the total amount of payroll taxes withheld, and the total tax deposits made to the IRS.

f. Pursuant to the Internal Revenue Code, any person having authority to exercise significant control over an employer’s financial affairs was deemed responsible for collecting, accounting for, and paying over payroll taxes, regardless of whether the individual in fact exercised such control.

g. HASS had the authority to exercise significant control over the financial affairs of Company-1. Thus, for Company-1, HASS was a person responsible for collecting its payroll taxes, accounting for those taxes by filing Forms 941 with the IRS, and paying over to the IRS Company-1’s payroll taxes.

h. For the tax quarter ending on December 31, 2021, HASS failed to file a Form 941 on behalf of Company-1.


i. For the tax quarter ending on December 31, 2021, Company-1 withheld tax payments from its employees’ paychecks, but HASS failed to pay over in full the payroll taxes due and owing to the IRS.

j. On or about January 31, 2022, in the District of New Jersey and elsewhere, defendant

WALTER HASS

being a person required to collect, truthfully account for, and pay over payroll taxes to the IRS, did willfully fail to truthfully account for and pay over to the IRS all of the payroll taxes due and owing to the United States on behalf of Company-1 and its employees, for the tax quarter ending on December 31, 2021.

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


PHILIP R. SELLINGER
United States Attorney