

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA

v.

DENISE DAVIS

Crim. No.

18 U.S.C. § 371

INFORMATION

The defendant having waived in open court prosecution by Indictment, the United States charges:

1. At all times relevant to this Information:

a. Defendant DENISE DAVIS (“DAVIS”) was married to Spouse 1.

They resided together in Mays Landing, New Jersey.

b. Co-conspirator Henry Collins, a/k/a “Hank Collins” (“Collins”), who is charged elsewhere, was a resident of Philadelphia, Pennsylvania.

c. Company 1 was a masonry business located in Egg Harbor Township, New Jersey. Spouse 1 owned Company 1 as a sole proprietor. Defendant DAVIS worked at Company 1. Collins worked at and helped manage Company 1.

d. 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, residents, and businesses.

e. Pursuant to the tax laws of the United States, employers had a duty to collect, truthfully account for, and pay over to the IRS Federal Insurance Contribution Act (“FICA”) and income taxes (collectively, “payroll taxes”). FICA required the payment of taxes by employees and employers to fund various federal benefit programs, including Social Security and Medicare. Employers, including Company 1, were required to withhold payroll taxes from their employees’ wages; file an Employer’s Quarterly Federal Tax Return, IRS Form 941 (“Form 941”) disclosing all wages paid, taxes withheld, and payroll taxes due and owing; and pay over to the IRS the payroll taxes withheld from the employees’ wages by the due date indicated on the Form 941.

f. Pursuant to the tax laws of the United States, individuals who earn over a certain amount of gross income are required to file a U.S. Individual Income Tax Return (“Form 1040”) that reports income, deductions, and credits. The Form 1040 is used by the IRS to assess liability for individual income tax and eligibility for refunds.

### The Conspiracy

2. Between on or about January 1, 2018 until on or about April 30, 2024, in Atlantic County, in the District of New Jersey and elsewhere, the defendant,

DENISE DAVIS,

did knowingly and intentionally conspire and agree with Collins and others to defraud the United States by impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Department of

the Treasury in the ascertainment, computation, assessment, and collection of the revenue, namely, payroll taxes due and owing from the employees of Company 1 and the individual income taxes due and owing from defendant DAVIS, Spouse 1, and Collins.

#### Object of the Conspiracy

3. It was the object of the conspiracy to defraud the United States and the IRS by concealing cash wages paid to employees of Company 1 and to prevent the Internal Revenue Service from properly assessing and collecting payroll taxes due and owing from Company 1's employees and the individual income taxes due and owing from defendant DAVIS, Spouse 1, and Collins.

#### Manner and Means of the Conspiracy

4. It was a part of the conspiracy that Collins and others used a commercial check casher to negotiate more than \$3.2 million in Company 1's gross receipt checks.

5. It was a further part of the conspiracy that Collins—with defendant DAVIS's knowledge—caused more than \$2 million of the resulting cash to be used to pay most of Company 1's employees—including Collins—their wages in cash without first collecting payroll taxes from the gross wages.

6. It was a further part of the conspiracy that Collins provided most of the remaining cash to defendant DAVIS and Spouse 1, which defendant DAVIS and Spouse 1 kept for their personal use without reporting this additional income to the IRS on their Forms 1040.

7. It was a further part of the conspiracy that defendant DAVIS and Collins concealed from Company 1's outside accounting firm the use of a check casher to negotiate Company 1's revenue checks and the use of cash to pay most of Company 1's employees.

8. It was a further part of the conspiracy that defendant DAVIS and Collins caused to be prepared and filed with the IRS Forms 941 that falsely underreported the true number of workers employed by Company 1, falsely concealed the cash wages paid to Company 1's employees, and included no payments for the payroll taxes reported as due and owing on the Forms 941.

9. It was a further part of the conspiracy that defendant DAVIS and Collins caused a payroll tax loss to the IRS of approximately \$1 million, and defendant DAVIS caused an individual income tax loss to the IRS of an additional approximately \$196,000.

#### Overt Acts

10. In furtherance of this conspiracy and to effect its object, the following overt act was committed in the District of New Jersey and elsewhere:

- a. On or about April 9, 2024, defendant DAVIS and Collins caused the preparation and presentation to the IRS of a false Form 941 for Company 1 for the first quarter of 2023 that falsely underreported the true number of workers employed by Company 1, falsely concealed the cash wages paid to Company 1's employees, and

included no payments for the payroll taxes reported as due and  
owing on the Form 941.

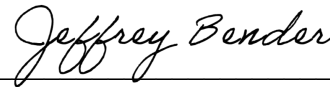
In violation of Title 18, United States Code, Section 371.

TODD W. BLANCHE  
United States Deputy Attorney General



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ALINA HABBA  
Acting United States Attorney  
Special Attorney



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JEFFREY BENDER  
Assistant United States Attorney