JB/2024R00151

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA v. TYRONE PITTS	Crim. No. 25-CR-800 (RMB) 26 U.S.C. § 7202

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 TYRONE PITTS was a resident of Lawnside, New Jersey.

b. Arline Electrical Construction Services LLC ("AECS") was a construction business with a business address in Philadelphia, Pennsylvania, owned and operated by defendant TYRONE PITTS.

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 and collecting the taxes that were due and owing to the Treasury of the United States by its citizens, residents, and businesses.

d. 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 AECS, 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.

2. Defendant TYRONE PITTS, as the owner, operator, and president of AECS, had, among other responsibilities, the authority to exercise significant control over AECS's financial affairs, including the authority to sign checks on behalf of AECS. As a result of his authority at AECS, defendant PITTS was a "responsible person" of AECS, meaning that he was required to collect, truthfully account for, and pay over to the IRS the payroll taxes withheld from the wages of AECS's employees.

3. During fifteen of the sixteen quarters spanning 2020 through 2023, defendant TYRONE PITTS willfully failed to file with the IRS Forms 941 for AECS. For the sixteen quarters spanning 2020 through 2023, defendant TYRONE PITTS willfully failed to pay over to the IRS over $810,403 in payroll taxes that AECS owed to the IRS.

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

TYRONE PITTS,

did willfully fail to collect, truthfully account for, and pay over the payroll taxes due and owing to the IRS on behalf of the employees of Arline Electrical Construction Services LLC for the fourth quarter of 2021.

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

ROBERT FRAZER
United States Attorney

Jeffrey Bender

JEFFREY BENDER
Assistant United States Attorney
HAYTER WHITMAN
Trial Attorney

Approved:

R. David Walk, Jr.
Deputy U.S. Attorney

CASE NUMBER: 25-CR-800 (RMB)

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26 U.S.C. § 7202

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