JS2013R00833

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Hon.
	:	
	:	Criminal No. 18-
v.	:	
	:	
	:	18 U.S.C. § 1349
LASHAWN PORCHER	:	26 U.S.C. § 7206(2)

INFORMATION

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

COUNT ONE
(Conspiracy to Commit Mail Fraud)

1. At all times relevant to this Information:

a. Computer Tyme Corporation ("Computer Tyme") and Cleaning Experience Corporation ("The Cleaning Experience") were domestic for-profit corporations incorporated in New Jersey. Computer Tyme and The Cleaning Experience (collectively, the "Fictitious Entities") did not conduct any actual business, had no actual offices, employees or officers, and did not provide any actual services or products.

b. Defendant LASHAWN PORCHER ("defendant PORCHER") resided in and around Essex County, New Jersey, and Georgia, and was the controlling principal of the Fictitious Entities.

2. At all times relevant to Count 1 of this Information:

a. The New Jersey Department of Labor and Workforce Development (the "NJDLWD") administered New Jersey's unemployment insurance program, which provided unemployment insurance benefits ("UIB") to eligible claimants.

b. Co-conspirators, not named as defendants herein, were individuals who resided in Essex County, New Jersey and Pennsylvania who purported to be employees of the Fictitious Entities.

c. "Company A" was a company that the NJDLWD used to provide loadable debit cards ("UIB debit cards") for the payment of UIB to claimants.

d. "Financial Institution A" was a financial institution that the NJDLWD used to provide UIB debit cards for the payment of UIB to claimants.

Overview of the NJDLWD UIB Claims Process

3. New Jersey claimants applied to the NJDLWD for UIB. The NJDLWD calculated the amount of UIB for eligible claimants based, in part, on its review of a form called "Employer Report of Wages Paid" (also known as "WR-30"). The WR-30 was a report filed by the claimants' employers indicating the wages paid to employees and included a schedule of employees by quarter. The WR-30 had to be filed within thirty days of the end of each quarter.

4. If WR-30s were missing or never filed, NJDLWD attempted to substantiate claims using alternative wage and employment data solicited from the employer or the claimant. Once the NJDLWD deemed that payment could be

issued for a claim, the claimant was required to complete periodic certifications to continue obtaining UIB.

5. The NJDLWD provided UIB to claimants via, among other means, UIB debit cards mailed to addresses furnished by claimants. From in or around January 2010 to in or around May 2012, UIB debit cards were mailed from Company A's facility in Columbus, Georgia, through the United States Postal Service, to addresses provided by claimants. Since in or around May 2012, UIB debit cards were mailed from Financial Institution A's facility in Addison, Texas, through the United States Postal Service, to addresses provided by claimants. If the NJDLWD deemed UIB claims payable, UIB were loaded onto UIB debit cards at a Company B card processing center in Denver, Colorado.

6. From at least as early as in or around February 2010 through in or around June 2014, in Essex County, in the District of New Jersey, and elsewhere, defendant

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did knowingly and intentionally conspire and agree with others 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 to defraud, caused to be delivered by mail according to directions thereon matter and things to be sent and delivered by the United States Postal Service, contrary to Title 18, United States Code, Section 1341.

Object of the Conspiracy

7. The object of the conspiracy was for defendant PORCHER and his co-conspirators to obtain hundreds of thousands of dollars in UIB from the NJDLWD that they were not entitled to receive by submitting fraudulent claims for UIB and falsely claiming that they had worked for and been compensated by Fictitious Entities when, in fact, they had not.

Manner and Means of the Conspiracy

8. It was part of the conspiracy that defendant PORCHER filed fraudulent UIB claims with the NJDLWD, seeking UIB for himself and his co-conspirators that they were not entitled to receive, based on false claims that they had worked for and been compensated by at least one of the Fictitious Entities.

9. It was further part of the conspiracy that defendant PORCHER submitted fraudulent WR-30s as part of the fraudulent UIB claims that he submitted to the NJDLWD on behalf of himself and his co-conspirators. Defendant PORCHER and his co-conspirators did not work for the Fictitious Entities or receive any of the wage amounts from the Fictitious Entities as reported in the fraudulent WR-30s that defendant PORCHER used when submitting the fraudulent UIB claims.

10. It was further part of the conspiracy that defendant PORCHER facilitated the filing of fraudulent UIB claims by his co-conspirators by providing them with fraudulent wage records that his co-conspirators used to file their own fraudulent UIB claims with the NJWLD.

11. It was further part of the conspiracy that defendant PORCHER and his co-conspirators received the UIB via, among other means, UIB debit cards mailed to the addresses furnished by defendant PORCHER.

12. It was further part of the conspiracy that defendant PORCHER and his co-conspirators primarily used defendant PORCHER's mailing addresses in Essex County and Union County, New Jersey, and in Georgia for the fraudulent UIB claims and thereby caused UIB debit cards authorized by the NJDLWD for these false claims to be mailed through the United States Postal Service to defendant PORCHER's addresses in New Jersey and Georgia from Company A's facility in Columbus, Georgia and Financial Institution A's facility in Addison, Texas.

13. It was further part of the conspiracy that as a result of the fraudulent UIB claims that defendant PORCHER filed for himself and his co-conspirators and the fraudulent UIB claims that defendant PORCHER assisted his co-conspirators to file with the NJDLWD, defendant PORCHER and his co-conspirators collectively, obtained approximately $436,982 in UIB.

All in violation of Title 18, United States Code, Section 1349.

COUNT TWO
(Aiding and Assisting in the Filing of a False Tax Return)

1. Paragraphs 1a, 1b, and 2b of this Information are realleged and incorporated as though fully set forth in this paragraph.

2. At all times relevant to Count Two of this Information:

a. Cleaning Time and The Dream Team were domestic for-profit corporations incorporated in New Jersey, whose controlling principal was defendant PORCHER. Cleaning Time and The Dream Team (collectively, the "Other Fictitious Entities") did not conduct any actual business, had no actual offices, employees or officers, and did not provide any actual services or products.

b. "Taxpayer 1" resided in and around Essex County, New Jersey, and was a purported employee of Computer Tyme.

c. The Internal Revenue Service ("IRS") was an agency of the United States within the Department of Treasury, responsible for administering and enforcing the tax laws of the United States, specifically, as relevant here, federal income tax laws.

d. Employers were required to prepare forms for any employee who earned wages during a tax year ("Forms W-2"). Forms W-2 included wages, amounts withheld from compensation, and other information.

e. Defendant PORCHER prepared federal United States individual income tax returns for himself and various purported employees of the Fictitious Entities and the Other Fictitious Entities, including Taxpayer 1, for the tax year 2012.

f. In the course of preparing the tax returns, defendant PORCHER met with Taxpayer 1, in Essex County, New Jersey, and elsewhere.

g. Defendant PORCHER prepared false and fraudulent federal United States individual income tax returns for himself and purported employees of the Fictitious Entities and the Other Fictitious Entities, including Taxpayer 1, for the tax year 2012, by falsifying information on Forms W-2 concerning wages that they purportedly earned from the Fictitious Entities and the Other Fictitious Entities in order to obtain refunds in amounts greater than those to which they were entitled.

3. On or about February 5, 2013, in Essex County, in the District of New Jersey, and elsewhere, defendant

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did knowingly and willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a federal United States individual income tax return, Form 1040, of Taxpayer 1 for the tax year 2012, which was false and fraudulent as to a material matter, in that it falsely represented that Taxpayer 1 earned $11,000 in wages, knowing that the return was false and fraudulent.

In violation of Title 26, United States Code, Section 7206(2).

CRAIG CARPENITO
United States Attorney

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v.

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INFORMATION FOR

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