

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Criminal No. 18-
	:	
v.	:	
	:	
JOHNATHAN CRESPO	:	18 U.S.C. § 371

INFORMATION

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

1. At various times relevant to this Information:
 - a. Defendant JOHNATHAN CRESPO resided in Haledon, New Jersey.
 - b. Jose Crespo resided in Guttenberg, New Jersey and was defendant JOHNATHAN CRESPO's father.
 - 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.
 - d. The federal government taxed gasoline, diesel fuel, kerosene, alternative fuels, and certain other types of fuel. Certain commercial uses of these fuels were nontaxable. Businesses that purchased fuel for one of these uses could claim a fuel excise tax credit by filing Form 4136 entitled "Credit for Federal Tax Paid on Fuels."

2. From at least in or about 2011 to in or about 2013, in Hudson County, in the District of New Jersey and elsewhere, defendant

JOHNATHAN CRESPO

knowingly and intentionally entered into an agreement, combination and conspiracy with others, including Jose Crespo, to defraud the United States, by impeding, impairing, and defeating the lawful government functions of the IRS to ascertain, assess, collect, and refund income taxes.

Goal of the Conspiracy

3. It was a goal of the conspiracy for defendant JOHNATHAN CRESPO Jose Crespo, and others to enrich themselves by filing with the IRS fraudulent corporate income tax returns for the purpose of generating fraudulent refunds and cashing the resulting refund checks at a check-cashing facility in Guttenberg, New Jersey.

Means and Methods

4. It was part of the conspiracy that the co-conspirators filed false U.S. Corporate Income Tax Returns, Forms 1120, and attached schedules, including Forms 4136, for various corporations and tax years, all of which were signed with defendant JOHNATHAN CRESPO's name. The corporate income tax returns claimed false fuel excise tax credits, among other things, and generated fraudulent refunds. The corporations were shell companies that conducted no actual business and were used solely to facilitate the filing of false corporate income tax returns in order to generate fraudulent refunds.

5. It was further part of the conspiracy that defendant JOHNATHAN

CRESPO obtained the fraudulent refund checks and cashed them at a check-cashing facility in Guttenberg, New Jersey. Defendant JOHNATHAN CRESPO provided the check-cashing facility with: (a) a form signed by defendant JOHNATHAN CRESPO stating that he was authorized to cash checks on behalf of the respective corporation; (b) a State of New Jersey certificate of incorporation listing defendant JOHNATHAN CRESPO as the incorporator, registered agent, and director for the respective corporation; (c) an IRS letter issuing an employer identification number addressed to the respective corporation and defendant JOHNATHAN CRESPO; (d) a New Jersey identification document with defendant JOHNATHAN CRESPO's name and address; and (e) a copy of defendant JOHNATHAN CRESPO's social security card.

6. It was further part of the conspiracy that defendant JOHNATHAN CRESPO retained some of the fraudulent proceeds and provided the rest of the proceeds to Jose Crespo.

7. It was further part of the conspiracy that, using the means and methods described in paragraphs 4 through 6 above, among others, defendant JOHNATHAN CRESPO and Jose Crespo caused a tax loss of approximately \$241,000 for the tax years 2008 through 2012 in connection with the false and fraudulent tax returns that defendant JOHNATHAN CRESPO and Jose Crespo caused to be filed with the IRS.

Overt Acts

8. In furtherance of the conspiracy and to effect its unlawful goals, in the District of New Jersey and elsewhere, defendant JOHNATHAN CRESPO and

Jose Crespo committed and caused to be committed the following overt acts, among others:

a. On or about January 26, 2012, in New Jersey, the co-conspirators filed and caused to be filed a 2011 corporate tax return for Advanced Transportation Corporation that falsely claimed a fuel excise tax credit of \$24,898 and a resulting refund of \$20,767.

b. On or about May 18, 2012, defendant JOHNATHAN CRESPO cashed the resulting refund check at a check-cashing service in Guttenberg, New Jersey.

c. On or about July 24, 2013, in New Jersey, the co-conspirators filed and caused to be filed a 2012 corporate tax return for Advanced Transportation Corporation that falsely claimed a fuel excise tax credit of \$13,376 and a resulting refund of \$11,747.

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


CRAIG CARPENITO
United States Attorney

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