

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

UNITED STATES OF AMERICA	:	Hon.
	:	
v.	:	Crim. No. 18-
	:	
THOMAS J. KURCZEWSKI	:	26 U.S.C. § 7202
	:	26 U.S.C. § 7203

INFORMATION

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

COUNT ONE
(26 U.S.C. § 7202 – Failure to Collect, Account for and Pay Over Payroll Taxes)

At all times relevant to this Information:

1. Defendant Thomas Kurczewski (the “defendant”) was a resident of Lafayette, New Jersey.
2. Since 1992, the defendant was the sole owner and manager of a tax return preparation business that used the names “Tom K – The Tax Consultant” and “Tom K and Associates – The Tax Consultants” (hereinafter, the “tax preparation business”). The tax preparation business employed two individuals during the years 2011 through 2014.
3. 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 and businesses.

4. Federal income tax withholding (“withholding taxes”) and Federal Insurance Contribution Act taxes (“FICA taxes”), as more particularly described below, constituted employment taxes (“employment taxes”).

a. Withholding Taxes: In general, an employer had to deduct and withhold income tax on the amount of wages that actually or constructively were paid to its employees, and pay over those withholding taxes to the IRS.

b. FICA Taxes: The FICA tax was comprised of two elements: old age, survivor and disability insurance, which was commonly referred to as “Social Security,” and health insurance, which was commonly referred to as “Medicare.” Social Security taxes were used to fund retirement and disability benefits, while Medicare taxes were used to provide health and medical benefits for the aged and disabled. An employer had to deduct FICA taxes on the amount of wages that actually or constructively were paid to its employees, and pay over those FICA taxes to the IRS. The employee portion of FICA taxes, along with federal withholding taxes, were collectively referred to as “Trust Fund Taxes.”

5. The IRS required that an employer report employment taxes on an Employer’s Quarterly Federal Tax Return, Form 941 (“Form 941”). The Form 941 was filed quarterly and was due one month after the conclusion of each quarter. An employer had to pay over employment taxes to the IRS, in full, by the due date of the Form 941.

6. Section 7501 of the Internal Revenue Code provided that whenever any person was required to withhold or collect any internal revenue tax from any

other person and to pay over such tax to the United States, the amount of tax so withheld or collected was to be held in trust on behalf of the United States.

7. As the sole owner and manager of a tax preparation business, the defendant was required to report the Trust Fund Taxes for all his employees to the IRS by filing IRS Forms 941. The defendant was also required to pay to the IRS the Trust Fund Taxes for his employees on a quarterly basis.

8. For tax years 2011 through 2014, the defendant failed to file Forms 941 for the tax preparation business. The defendant made no payments to the IRS.

9. For the tax quarters specified below, in the District of New Jersey and elsewhere, defendant

THOMAS KURCZEWSKI,

being a person required to collect, truthfully account for, and pay over payroll taxes to the Internal Revenue Service, did knowingly and willfully fail to pay over such taxes for the following quarters:

Tax Quarter	Approximate Employment Tax Liability
Third quarter 2011	\$2,779.03
Fourth quarter 2012	\$3,378.51
First quarter 2013	\$2,968.38
Second quarter 2013	\$3,324.47
Third quarter 2013	\$3,786.48
Fourth quarter 2013	\$3,161.55
Fourth quarter 2014	\$4,783.89
Total	\$24,182.31

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

COUNT TWO
(26 U.S.C. § 7203 – Failure to Make an Income Tax Return)

1. Paragraphs 1 through 8 of Count One are realleged and incorporated herein.

2. A person is required to file a Form 1040 if he has a gross income that exceeds the statutory filing threshold for that year. The defendant's gross income exceeded the statutory filing thresholds for the years 2011 through 2014. Accordingly, he was required to file income tax returns for the years 2011 through 2014.

3. From in or around 2011 through in or around 2015, in the District of New Jersey, defendant

THOMAS KURCZEWSKI,

knowing and believing the foregoing facts, did knowingly and willfully fail to make an income tax return to the IRS.

In violation of Title 26, United States Code, Section 7203.


CRAIG CARPENITO
United States Attorney

CASE NUMBER: 18-_____

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UNITED STATES OF AMERICA

v.

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INFORMATION FOR

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CRAIG CARPENITO

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