

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

|                          |   |                  |
|--------------------------|---|------------------|
| UNITED STATES OF AMERICA | : | Criminal No. 20- |
|                          | : |                  |
| v.                       | : |                  |
|                          | : |                  |
| COBY FRIER               | : | 26 U.S.C. § 7201 |
|                          | : |                  |

INFORMATION

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

1. At all times relevant to this Information, unless otherwise indicated:

A. Defendant COBY FRIER resided in Atlantic City, New Jersey. Defendant FRIER maintained one or more personal bank accounts at TD Bank.

B. Defendant FRIER held an ownership interest in three limited liability companies and one corporation that operated bars, restaurants, and clubs in Atlantic City, New Jersey (the “Businesses”). The Businesses were cash-intensive businesses that did not maintain formal books and records. Defendant FRIER operated and controlled the Businesses and defendant FRIER was responsible for depositing cash generated by the Businesses into the Businesses’ bank accounts.

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 and businesses.

D. A U.S. Individual Income Tax Return (“Form 1040”) was the form filed by a taxpayer and used by the IRS to assess liability for personal income tax and eligibility for refunds.

E. Generally, individuals were required by law to prepare and file Form 1040 income tax returns with the IRS by April 15 of the year following the year when the income was earned unless an extension was granted. If those income tax returns showed that income taxes were due and owing, then the taxpayer was obligated by law to pay that sum of money to the IRS.

2. From in or about 2012 through in or about 2015, defendant FRIER attempted to evade the assessment of federal income taxes by, among other things, depositing cash skimmed from the Businesses directly into his personal bank accounts at TD Bank and by depositing business receipts into these personal accounts. Defendant FRIER used portions of these monies for personal expenses.

3. From in or about 2012 through in or about 2014, defendant FRIER used cash skimmed from the Businesses to make down payments on vehicle purchases. Defendant FRIER attempted to evade detection by the IRS by, among other things, keeping the down payments under the \$10,000 reporting threshold.

4. Defendant FRIER was required to report and pay federal income taxes on the income that he skimmed from the Businesses. Defendant FRIER failed to report as income the cash skimmed from the Businesses or the business receipts which he deposited into his personal bank accounts. Defendant FRIER did not file personal income tax returns for tax years 2012 through 2015 and did not pay any personal income taxes for those tax years.

5. On or about April 15, 2015, in Atlantic County, in the District of New Jersey, and elsewhere, defendant

COBY FRIER

did willfully attempt to evade and defeat a substantial personal income tax due and owing by him to the United States, for the tax year 2014, by causing cash and business receipts generated by the Businesses to be deposited into his personal bank accounts, by using the funds deposited into his personal bank accounts to pay for his personal expenses, by using cash generated by the Businesses to make down payments on vehicle purchases, and by failing to file a U.S. Individual Income Tax Return, IRS Form 1040, for tax year 2014.

In violation of Title 26, United States Code, Section 7201.

Handwritten signature of Craig Carpenito in blue ink, written over a horizontal line.

CRAIG CARPENITO  
United States Attorney

CASE NUMBER: 2015R00731

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United States District Court  
District of New Jersey

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UNITED STATES OF AMERICA

v.

COBY FRIER

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INFORMATION FOR

26 U.S.C. § 7201

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CRAIG CARPENITO  
U.S. ATTORNEY, NEWARK, NEW JERSEY

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