

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.
: :
v. : Crim. No. 20-
: :
ROGER MAGILL : 26 U.S.C. § 7201

INFORMATION

COUNTS 1-3
(Tax Evasion)

Background

1. At all times relevant to this Information:
 - a. Defendant ROGER MAGILL (“Defendant MAGILL”) owned and operated Reliable Construction a/k/a Reliable Paving (“Reliable Paving”) and Hackensack Pavers a/k/a Hackensack Paving (“Hackensack Paving”) (collectively, the “Magill Entities”) in Hackensack, New Jersey and elsewhere.
 - b. Defendant MAGILL used a fictitious alias, Stanley Weldon (the “Fictitious Identity”), to operate Hackensack Paving. Hackensack Paving did not report any income to the Internal Revenue Service (“IRS”).
 - c. Defendant MAGILL utilized a business bank account (“Bank Account-1”) at Bank A to deposit checks from Reliable Paving customers. Bank Account-1 was held in the name of Defendant MAGILL’s wife.
 - d. Defendant MAGILL and his wife controlled Hackensack Paving business bank accounts at Bank B and Bank C. Defendant MAGILL and his

wife deposited customer checks to Hackensack Paving into Bank Account-2 at Bank B, and Bank Account-3 at Bank C.

The Tax Evasion Scheme

2. From in or about 2014 to in or about 2016, in Morris County, in the District of New Jersey, and elsewhere, the defendant,

ROGER MAGILL,

did knowingly and willfully attempt to evade and defeat payment of the income tax due and owing by him to the United States of America for 2014, 2015, and 2016, by filing and maintaining false 1040 Forms that underreported his income.

Goal of the Tax Evasion Scheme

3. The goal of the tax evasion scheme was to defraud the United States by underreporting income derived from his ownership of the Magill Entities.

Manner and Means of the Tax Evasion Scheme

4. It was part of the tax evasion scheme that:

a. Defendant MAGILL accepted hundreds of thousands of dollars in customer payments to the Magill Entities. Defendant MAGILL used the Fictitious Identity and a fraudulent social security number to cash checks from paving customers of the Magill Entities at several check cashing businesses (the “Check Cashers”) throughout New Jersey.

b. Defendant MAGILL utilized a tax preparer (the “Tax Preparer”) to file his personal income tax returns for 2014, 2015, and 2016. Defendant MAGILL did not provide the Tax Preparer with complete financial records for the

Magill Entities. Defendant MAGILL falsely advised his Tax Preparer that his business's gross receipts were deposited into Bank Account-1.

c. In order to conceal this income and purposely evade the assessment by the IRS of federal income tax owing on such income, Defendant MAGILL used the Fictitious Identity to operate Hackensack Paving and convert his customers' checks at the Check Cashers. Defendant MAGILL also used Bank Account-2 and Bank Account-3 to deposit unreported income he derived from the Magill Entities.

Execution of the Tax Evasion Scheme

5. On or about the dates set forth below, in Morris County, in the District of New Jersey and elsewhere, the defendant,

ROGER MAGILL,

did knowingly and willfully attempt to evade and defeat a substantial tax due and owing by him to the IRS for the tax years set forth below by filing false and fraudulent U.S. Individual Income Tax Returns, IRS Forms 1040 with the IRS that substantially underreported the income that Defendant MAGILL received from the Magill Entities.

COUNT	RETURN & TAX YEAR	APPROXIMATE ADDITIONAL TAX DUE AND OWING	DATE OF OFFENSE
1	IRS Form 1040—2014	\$ 51,720	4/15/15
2	IRS Form 1040—2015	\$ 116,406	4/17/16
3	IRS Form 1040—2016	\$ 93,632	4/15/17

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


 CRAIG CARPENITO
 United States Attorney