

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.
v. : Crim. No. 21-
KATHY MANNA : 26 U.S.C. § 7206(1)

INFORMATION

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

COUNT 1
(Making and Subscribing a False Tax Return – 2011)

1. At all times relevant to this Information:
 - a. Defendant KATHY MANNA (“Defendant MANNA”) was a resident of Lavallette, New Jersey. Defendant MANNA operated Company A as a sole proprietorship.
 - b. Company A was a business providing landscaping and construction services. It was headquartered in Lavallette, New Jersey.
 - c. United States taxpayers had an obligation to report to the Internal Revenue Service (“IRS”) on the Schedule C of a United States Individual Income Tax Return, Form 1040 (“Personal Tax Return”), all “gross receipts or sales” from businesses they operated as sole proprietorships. These gross receipts or sales were required to be reported on Line 1 of the Schedule C.

2. Defendant MANNA, through Company A, earned hundreds of thousands of dollars in gross receipts or sales for tax year 2011.

3. Notwithstanding the actual gross receipts or sales that Defendant MANNA earned through Company A for tax year 2011, Defendant MANNA reported gross receipts or sales of only approximately \$276,565 on the Schedule C of her Personal Tax Return for tax year 2011, which was substantially less than her actual gross receipts or sales for tax year 2011.

4. Defendant MANNA's Personal Tax Return for tax year 2011, therefore, was not true and correct as to every material matter in that, among other things, Defendant MANNA underreported and failed to report the gross receipts or sales of Company A on the Schedule C of her Personal Tax Return.

5. Defendant MANNA signed her Personal Tax Return for tax year 2011, and it contained a written declaration that it was signed under penalty of perjury.

6. On or about the date set forth below, in the District of New Jersey, in Ocean County, and elsewhere, defendant


KATHY MANNA

knowingly and willfully made and subscribed a United States Individual Income Tax Return, Form 1040, for tax year 2011, which was verified by a written declaration that it was made under penalty of perjury, and which Defendant MANNA did not believe to be true and correct as to every material matter in that the United States Individual Income Tax Return, Form 1040, Schedule C, did not include the gross receipts or sales she earned through

Company A, and understated the amount of gross receipts or sales for tax year 2011 as set forth below:

Count	Date Subscribed (on or about)	Tax Year	False Statement on Schedule C, Reported on Line 1
1	9/19/13	2011	\$276,565

In violation of Title 26, United States Code, Section 7206(1).


RACHAEL A. HONIG
Acting United States Attorney

CASE NUMBER: 21-Cr-

**United States District Court
District of New Jersey**

UNITED STATES OF AMERICA

v.

KATHY MANNA

INFORMATION FOR

26 U.S.C. § 7206(1)

RACHAEL A. HONIG

*ACTING UNITED STATES ATTORNEY
FOR THE DISTRICT OF NEW JERSEY*

JENNIFER S. KOZAR
*ASSISTANT U.S. ATTORNEY
NEWARK, NEW JERSEY
973.645.2918*
