

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

UNITED STATES OF AMERICA : Hon.
 :
 v. : Crim. No. 21-
 :
 JONATHAN DEAN MICHAEL : 26 U.S.C. § 7201
 : 26 U.S.C. § 7203

INDICTMENT

The Grand Jury in and for the District of New Jersey, sitting at Newark, charges as follows:

COUNT ONE
(Tax Evasion)

1. At all times relevant to this Indictment:
 - a. Defendant Jonathan Dean Michael (“MICHAEL”) resided in Springfield, New Jersey.
 - b. MICHAEL was employed as a mechanic by a port-operating company in New Jersey (“the Employer”).
 - c. The Internal Revenue Service (“I.R.S.”) was an agency of the United States Department of the Treasury. The I.R.S. was responsible for administering and enforcing the tax laws of the United States.
 - d. I.R.S. Form W-4, “Employee’s Withholding Allowance Certificate” (“Form W-4”), was a form signed under penalty of perjury by an employee to inform an employer of the amount of federal income tax to withhold from the employee’s wages.

e. I.R.S. Form W-2, "Wage and Tax Statement" ("Form W-2"), was a form that employers filed annually with the Social Security Administration ("S.S.A.") and provided to their employees. A Form W-2 reported to the I.R.S. the wages and other compensation paid to a particular employee and the taxes withheld from that employee for a particular tax year.

f. The tax laws of the United States required every citizen and resident of the United States who received income in excess of the minimum filing amount established by law for a particular tax year to make and file annually a U.S. Individual Income Tax Return ("Form 1040"), wherein a taxpayer reported items as required, including income, any deductions, and any tax due and owing.

g. According to Forms W-2 filed with the S.S.A., from 2014 through 2018, MICHAEL's gross income from all sources was approximately \$1,633,833. Of that, the Employer cumulatively paid MICHAEL approximately \$1,459,412 in wages in the following approximate amounts by year:

Tax Year	Income from Employer
2014	\$273,867
2015	\$289,403
2016	\$287,969
2017	\$296,822
2018	\$311,351

h. Despite earning gross income in each year in excess of the threshold that would require him to file individual income tax returns, MICHAEL failed to file such tax returns with the I.R.S. at the times required by law for the

years 2014 through 2018 and affirmatively evaded substantial taxes due and owing for those years.

2. During the calendar years 2014, 2015, 2016, 2017, and 2018, in the District of New Jersey and elsewhere, defendant

JONATHAN DEAN MICHAEL,

a resident of Springfield, New Jersey, received taxable income, upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make income tax returns for tax years 2014, 2015, 2016, 2017, and 2018, on or before the dates required by law for each such tax year, to any proper officer of the Internal Revenue Service, defendant, from on or about February 18, 2014 through on or about April 15, 2019, willfully attempted to evade and defeat the substantial income tax due and owing by him to the United States of America, for the calendar years 2014, 2015, 2016, 2017, and 2018, by committing the following affirmative acts of evasion, among others:

a. On or about February 18, 2014, MICHAEL provided or caused to be provided to the Employer a Form W-4 in which he falsely claimed that he was exempt from federal income tax withholding.

b. On or about November 14, 2016, after the I.R.S. instructed the Employer to begin withholding federal income tax from MICHAEL's wages and to disregard any Forms W-4 from him that failed to result in additional withholdings, MICHAEL wrote the Employer a letter in which he falsely claimed that his prior Form W-4 was correct.

c. From at least on or about February 18, 2014 through at least

on or about April 15, 2019, MICHAEL maintained on file with the Employer his Form W-4, in which he falsely claimed to be exempt from federal income tax withholding and which caused the Employer to withhold zero federal income taxes from his wages.

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

COUNTS TWO THROUGH SIX
(Failure to File U.S. Individual Income Tax Returns,
Forms 1040, for Tax Years 2014 through 2018)

1. Paragraph 1 in its entirety and Subparagraphs 2(a)-(c) of Count One of this Indictment are re-alleged and incorporated as if fully set forth herein.

2. During the calendar years 2014, 2015, 2016, 2017, and 2018, MICHAEL, a resident of Springfield, New Jersey, had and received gross income in excess of the minimum filing amounts established by law for each calendar year, which are set forth in the table below. By reason of such gross income, he was required by law, on or before the due dates set forth below, to make a federal income tax return to any proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled.

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

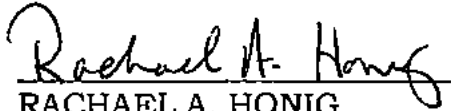
JONATHAN DEAN MICHAEL,

knowing and believing the foregoing facts, did willfully fail to make a federal income tax return to the Internal Revenue Service for each of the calendar years set forth below:

Count	Calendar Year	Filing Due Date	Minimum Gross Income Required for Filing
Two	2014	April 15, 2015	\$10,150
Three	2015	April 18, 2016	\$10,300
Four	2016	April 18, 2017	\$10,350
Five	2017	April 17, 2018	\$10,400
Six	2018	April 15, 2019	\$12,000

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

A TRUE BILL



RACHAEL A. HONIG
Acting United States Attorney
District of New Jersey

FORE 