

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.
v. : Crim. No.
RICHARD ROBERTS : 26 U.S.C. §§ 7202 and 7203

INFORMATION

The defendant having waived in open court prosecution by indictment, and any objection based upon the statute of limitations, the Acting United States Attorney for the District of New Jersey charges:

COUNT ONE
(Failure to Pay Payroll Tax)

1. At all times relevant to this Information:

a. Defendant RICHARD ROBERTS ("ROBERTS") was a United States citizen, a criminal defense attorney licensed in New Jersey, and a resident of Essex County, New Jersey.

b. Defendant ROBERTS operated his legal practice out of a law office in Newark, New Jersey (the "Law Office"). Defendant ROBERTS was the sole owner of the Law Office.

c. Defendant ROBERTS maintained at least one employee, besides himself, at the Law Office.

d. Defendant ROBERTS managed all aspects of the Law Office including hiring employees and signing and authorizing payroll checks.

e. Defendant ROBERTS was required to deduct and withhold federal income and insurance taxes from his employees' wages.

f. Defendant ROBERTS was required to prepare forms that reported the total amount of wages paid by an employer to all employees ("Forms 941"). Forms 941 were to be prepared quarterly and were to be filed with the Internal Revenue Service ("IRS"). Forms 941 calculated, among other things, the total amount paid by the employer from all of the withholdings taken from employees and the total amount of payroll taxes due and owing to the IRS for the quarter.

g. Defendant ROBERTS was required to pay the employer's portion of the payroll tax to the IRS.

2. For the twelve quarters of the tax years 2009 through 2011, defendant ROBERTS failed to make any payroll tax payment to the IRS due and owing as a result of his employing individuals at the Law Office. In each quarter, defendant ROBERTS either failed to file a Form 941 or failed to pay the employer portion of the payroll tax due and owing as listed on the Form 941.

3. For instance, on or about January 18, 2010, defendant ROBERTS filed or caused to be filed a Form 941 for the second quarter of 2009 (April 2009 through June 2009). The Form 941 stated that approximately \$1,713 was due and owing based upon wages paid to his employees. Defendant ROBERTS failed, though, to list the wages and taxes associated with

an additional employee, for whom there was an additional approximately \$994 due and owing for the second quarter of 2009. To date, defendant ROBERTS has failed to pay any payroll tax for the second quarter of 2009.

4. For the tax period from July 2009 through September 2009 (the third quarter of 2009) defendant ROBERTS employed at least two individuals at the Law Office. Defendant ROBERTS, as the employer, had a duty to file a Form 941 with regard to these individuals and to pay to the IRS the employer's portion of the payroll tax. To date, however, defendant ROBERTS has failed to file a Form 941 for this period and has failed to pay the employer portion of the payroll tax.

5. On or about January 18, 2010, in Essex County, in the District of New Jersey, and elsewhere, defendant

RICHARD ROBERTS

being a person required to collect, truthfully account for, and pay over the federal income taxes and Federal Insurance Contributions Act taxes withheld and due and owing to the United States in the amount of approximately \$2,707, did willfully fail to collect and truthfully account for and pay over to the Internal Revenue Service such taxes for the quarter ending June 30, 2009.

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

COUNT TWO
(Failure to Pay Personal Income Tax)

1. The allegations set forth in paragraph 1 of Count One are realleged as if set forth in full herein.
2. United States citizens are generally required to file Individual Income Tax Returns ("Forms 1040") with the IRS and to pay taxes on the income they earned.
3. On or about June 24, 2012, defendant ROBERTS filed or caused to be filed a Form 1040 for the tax year 2007. At or about the same time, defendant ROBERTS also filed or caused to be filed separate Forms 1040 for the tax years 2008, 2009, and 2010. The returns were all prepared by an accountant.
4. On each of the above Forms 1040 defendant ROBERTS listed a tax due and owing. For instance, on the Form 1040 for the tax year 2010, defendant ROBERTS listed a tax due and owing in the amount of \$20,361.
5. Although he listed an amount due and owing on the Form 1040 for the tax year 2010, and although at that time and thereafter defendant ROBERTS had funds available to pay the tax due and owing, to date defendant ROBERTS has failed to pay the tax due and owing for tax year 2010.

6. Similarly, although he listed the tax due and owing, and although he at the time and thereafter had the funds available to make such payments, to date defendant ROBERTS has failed to pay the tax due and owing for tax years 2007, 2008, and 2009.

7. IRS records indicate that defendant ROBERTS has not paid personal income taxes since at least 2000.

8. On or about June 24, 2012, in Essex County, in the District of New Jersey, and elsewhere, defendant

RICHARD ROBERTS,

having received taxable income during the calendar year 2010 on which taxable income there was owing to the United States of America an income tax of approximately \$20,361, and being required by law to pay, on or before April 15, 2011, that income tax to the Internal Revenue Service, and knowing and believing the foregoing facts, did knowingly and willfully fail to pay the income tax due and owing to the Internal Revenue Service.

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


WILLIAM E. FITZPATRICK
Acting United States Attorney

CASE NUMBER: _____

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District of New Jersey**

UNITED STATES OF AMERICA

v.

RICHARD ROBERTS

INFORMATION FOR

26 U.S.C. §§ 7202 and 7203

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