

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 13-____
 :
 v. : 26 U.S.C. § 7206(1)
 :
 EMANUEL MARQUES : I N F O R M A T I O N

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, defendant EMANUEL MARQUES ("MARQUES") was a resident of Whippany, New Jersey, and an owner and operator of several auto parts stores in northern New Jersey.

2. During MARQUES's operation of the auto parts stores, the auto parts stores received payment from customers, in part, in the form of U.S. currency. MARQUES kept large amounts of this U.S. currency for himself and used it to purchase and improve several pieces of real property.

3. For the tax years 2009 through 2011, defendant MARQUES filed U.S. Individual Income Tax Returns in which he purported to report all of his income. However, defendant MARQUES failed to include the income he received in U.S. currency from the auto parts stores in the aggregate amount of approximately \$1,153,579.

4. On or about April 15, 2011 defendant MARQUES prepared and caused to be prepared, signed and caused to be signed, and filed and caused be filed with the Internal Revenue Service ("IRS") a false and fraudulent U.S. Individual Income Tax Return reporting taxable income for the calendar year 2010 of \$277,435, and a total tax owed of \$77,079.

5. At the time the U.S. Individual Income Tax Return was prepared, signed, and filed with the IRS, defendant MARQUES then and there well knew and believed that the said tax return failed to disclose and report approximately \$504,401 in additional income derived from the auto parts stores, upon which income an additional tax of approximately \$166,824 was due and owing to the IRS.

6. On or about April 15, 2011, in Morris County, in the District of New Jersey, and elsewhere, defendant

EMANUEL MARQUES

did knowingly and willfully make and subscribe to a U.S. Individual Income Tax Return Form 1040 for the tax year 2010, as described in paragraph 4, which contained and was verified by a written declaration that it was made under the penalty of

perjury, and which he did not believe to be true and correct as to every material matter, as described in paragraph 5.

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


PAUL J. FISHMAN
UNITED STATES ATTORNEY

CASE NUMBER: 13-_____

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UNITED STATES OF AMERICA

v.

EMANUEL MARQUES

INFORMATION FOR

26 U.S.C. § 7206

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