

EAG:TML/SRD
F.#2011R01833

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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I N F O R M A T I O N

UNITED STATES OF AMERICA

- against -

SILFORD WARREN,

Defendant.

Cr. No. _____
(T. 26, U.S.C., § 7202; T.
18, U.S.C., §§ 3551 et
seq.)

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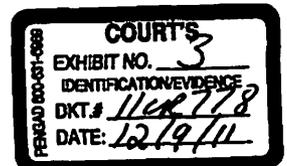
THE UNITED STATES ATTORNEY CHARGES:

I N T R O D U C T I O N

At all times relevant to this Information, unless otherwise indicated:

1. The defendant SILFORD WARREN, who resided in Queens, New York, owned and operated a tax return preparation business called Silford Warren CPA, PC.

2. Pursuant to Title 26 of the United States Code, employers, including Silford Warren CPA, PC, have a duty to collect, truthfully account for and pay over to the Internal Revenue Service ("IRS") Federal Insurance Contributions Act ("FICA") taxes, and to file an Employer's Quarterly Federal Tax Return, Internal Revenue Service Form 941 ("Form 941"). FICA requires the payment of taxes by employees and employers to fund various federal programs, including Social Security and Medicare. As the owner and operator of Silford Warren CPA, PC, the



defendant SILFORD WARREN was required to collect, truthfully account for and pay over to the IRS FICA taxes that were due and owing.

3. Silford Warren CPA, PC, filed Forms 941 for the first quarter of 2006 through the fourth quarter of 2008, in which the defendant SILFORD WARREN knowingly and falsely understated the gross wages paid to Silford Warren CPA, PC, employees in order to avoid paying over the full amount of FICA taxes that were due and owing by Silford Warren CPA, PC.

WILLFUL FAILURE TO COLLECT AND PAY OVER TAXES

4. The allegations contained in paragraphs one through three are realleged and incorporated as if fully set forth in this paragraph.

5. On or about the dates identified below, within the Eastern District of New York and elsewhere, the defendant SILFORD WARREN, being the owner and operator of Silford Warren CPA, PC, and thereby being required to collect, truthfully account for and pay over FICA taxes to the IRS, did knowingly and willfully fail to collect, truthfully account for and pay over FICA taxes to the IRS, knowing that such FICA taxes were due and owing in the approximate amounts set forth below:

Quarter Ending	Date Due	Unpaid FICA Taxes (Employees' Share)
March 31, 2006	April 30, 2006	\$ 4,997.36
June 30, 2006	July 31, 2006	\$ 12,367.14
September 30, 2006	October 31, 2006	\$ 5,294.95
December 31, 2006	January 31, 2007	\$ 6,400.14
March 31, 2007	April 30, 2007	\$ 6,602.27
June 30, 2007	July 31, 2007	\$ 16,719.46
September 30, 2007	October 31, 2007	\$ 5,408.88
December 31, 2007	January 31, 2008	\$ 8,242.19
March 31, 2008	April 30, 2008	\$ 10,298.05
June 30, 2008	July 30, 2008	\$ 20,564.35
September 30, 2008	October 31, 2008	\$ 7,894.65
December 31, 2008	January 1, 2009	\$ 4,016.17

(Title 26, United States Code, Section 7202; Title 18, United States Code, Sections 3551 et seq.)


 LORETTA E. LYNCH
 UNITED STATES ATTORNEY
 EASTERN DISTRICT OF NEW YORK