



PRESS RELEASE

Internal Revenue Service - Criminal Investigation
Newark Field Office
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OWNER OF SEWELL, N.J LANDSCAPING BUSINESS ADMITS DIVERTING OVER \$2 MILLION OF BUSINESS RECEIPTS TO HIDE INCOME AND AVOID TAXES

Camden, N.J. – The owner of Down to Earth Landscaping and Irrigation, Inc., located in Sewell, N.J., pleaded guilty today to tax evasion.

Nicholas Lepore, 39, a resident of Deptford, N.J., entered his plea in federal court before U.S. District Judge Robert B. Kugler. Lepore pleaded guilty to an information that charges him with income tax evasion for the years 2007 through 2010. Sentencing is scheduled for March 12, 2015.

“The term voluntary compliance means that each of us is responsible for filing a tax return when required and for paying the correct amount of tax,” stated Jonathan D. Larsen, Acting Special Agent in Charge, IRS-Criminal Investigation, Newark Field Office. “Individuals who corruptly violate the law to further their business interests and intentionally evade paying their fair share of taxes undermine public confidence in our tax system and unfairly disadvantage businesses that play by the rules.”

At his plea hearing and according to court documents:

Lepore owned and operated Down to Earth Landscaping and Irrigation, Inc. (Down to Earth), which provided landscaping and irrigation services to commercial and residential customers in southern New Jersey. Down to Earth was a subchapter S corporation and as the owner, Lepore was required to report the flow through income and losses from Down to Earth on his personal tax returns.

Lepore admitted that he routinely cashed customer checks at local check cashing businesses to disguise the amount of income received by Down to Earth. During the following years, Lepore cashed Down to Earth customer checks in the following amounts at local check cashing businesses: 2007 - \$746,415, 2008 - \$415,631, 2009 - \$317,053 and 2010 - \$669,763. Lepore admitted that he failed to file tax returns for the years 2007 through 2010 and thus, did not include any of the aforementioned customer checks as income.

The charge of tax evasion carries a statutory maximum prison sentence of five years and a statutory maximum fine equal to the greatest of: (1) \$250,000; (2) twice the gross amount of any pecuniary gain derived from the offense; or (3) twice the gross amount of any pecuniary loss sustained by any victims of the offense.

The investigation was conducted by IRS-Criminal Investigation, Newark Field Office, under the direction of Acting Special Agent in Charge Jonathan D. Larsen and the U.S. Attorney's Office, under the direction of U.S. Attorney Paul J. Fishman.

The government is represented by Assistant U.S. Attorney Jason M. Richardson.

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