

FILED

JUL 12 2018

State Grand Jury Judge

SUPERIOR COURT OF NEW JERSEY
LAW DIVISION - CRIMINAL

State Grand Jury

Number SGJ719-18-2

Superior Court

Docket Number 18-07-00110-S

STATE OF NEW JERSEY)

v.)

ORDER OF VENUE

KEVIN LIPKA)

SHELLY LIPKA)

KEVIN BAE)

KEVIN RODRIGUEZ)

JORDAN TURNER)

ERIC OLSEN)

PETER VASILOPOULOS)

ADAM FERGUSON)

CHINTAN PATEL)

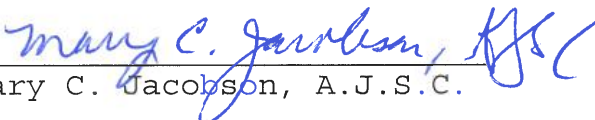
And)

SHE-KEV, INC.)

An Indictment having been returned to this Court by
the State Grand Jury in the above captioned matter,

IT IS ORDERED on this 12th day of July, 2018,
pursuant to paragraph 8 of the State Grand Jury Act, that the
County of Morris be and hereby is designated as the County of
venue for the purpose of trial.

IT IS FURTHER ORDERED that the Clerk of the Superior Court shall transmit forthwith the Indictment in this matter and a certified copy of this Order to the Criminal Division Manager of the County of Morris for filing.


Mary C. Jacobson, A.J.S.C.

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SUPERIOR COURT OF NEW JERSEY
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State Grand Jury
Number SGJ719-18-2

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Docket Number

18-07-00110-S

STATE OF NEW JERSEY)

v.)

KEVIN LIPKA)

INDICTMENT

SHELLY LIPKA)

KEVIN BAE)

KEVIN RODRIGUEZ)

JORDAN TURNER)

ERIC OLSEN)

PETER VASILOPOULOS)

ADAM FERGUSON)

CHINTAN PATEL)

and)

SHE-KEV, INC.)

The Grand Jurors of and for the State of New Jersey, upon their
oaths, present that:

COUNT ONE

(Racketeering- First Degree)

KEVIN LIPKA

SHELLY LIPKA

KEVIN BAE

KEVIN RODRIGUEZ

JORDAN TURNER

ERIC OLSEN

PETER VASILOPOULOS

ADAM FERGUSON

and

CHINTAN PATEL

who are named as the defendants herein, and other persons whose identities are known and unknown to the Grand Jurors, who are co-conspirators and members of the criminal enterprise but not named as defendants herein, at the times and places herein specified, did commit the crime of racketeering, that is, the defendants and other persons employed by or associated with an enterprise engaged in or the activities of which affected trade or commerce, purposely or knowingly did conduct or participate directly or indirectly, or did conspire in the conduct of the enterprise's affairs through a pattern of racketeering activity, in violation of N.J.S.A. 2C:41-2c, and N.J.S.A. 2C:41-2d, all as hereinafter described.

THE RELEVANT TIMES

The predicate criminal activity occurred between on or about April 1, 2014, and on or about July 27, 2016.

THE RELEVANT PLACES

The predicate criminal activity took place at the Township of Roxbury, at the Township of East Hanover, both in the County of Morris, the Township of Livingston, in the County of Essex, at the Township of Edgewater, in the County of Bergen, elsewhere, and within the jurisdiction of this Court.

THE ENTERPRISE

Kevin Lipka, Shelly Lipka, Kevin Bae, Kevin Rodriguez, Jordan Turner, Eric Olsen, Peter Vasilopoulos, Adam Ferguson, and Chintal Patal, all of whom are co-conspirators, and other persons whose identities are both known and unknown to the State Grand Jurors, would constitute an enterprise within the meaning of N.J.S.A. 2C:41-1c, that is, a union or group of individuals associated in fact, or associates thereof, for the purposes set forth below.

THE PURPOSE OF THE ENTERPRISE

The purpose of the enterprise included the solicitation and acquisition of fraudulently obtained gift cards and gift cards acquired by false representations, and the laundering of funds derived from those gift cards through business accounts associated with She-Kev Incorporated d/b/a "Smiles II" to conceal their source and benefit the members of the enterprise; these fraudulently obtained funds were then transferred into and out of various enterprise-controlled accounts and ultimately withdrawn in cash. The purpose of the enterprise also included

dividing proceeds from enterprise members' criminal activities, as directed by the leadership of this enterprise, Kevin Lipka, and distributing portions of the proceeds to other enterprise members to promote and facilitate the enterprise's fraud. The purpose of the enterprise also included the return of fraudulently obtained merchandise for store credit, the proceeds of which would also be laundered through the business account. A further purpose of the enterprise would be to shield its operation from detection by law enforcement authorities by, among other means: directing transactions in fraudulently obtained gift cards through an otherwise seemingly legitimate business; transferring monies from one account to another to conceal its origin, and failing to file taxes which would alert the government to these business practices and illicit proceeds.

THE PATTERN OF RACKETEERING ACTIVITY

The pattern of racketeering activity, as defined in N.J.S.A. 2C:41-1d, engaged in by members of the enterprise, did consist of at least two incidents of racketeering conduct during the relevant time period stated above, including but not limited to: Financial Facilitation of Criminal Activity, in violation of N.J.S.A. 2C:21-25, Theft by Deception, in violation of N.J.S.A. 2C:20-4, Receiving Stolen Property, in violation of N.J.S.A. 2C:20-7, Failure to File Tax Returns in violation of N.J.S.A. 54:52-8, Filing a Fraudulent Tax Return, in violation of

N.J.S.A. 54:52-10, Credit Card Theft, in violation of N.J.S.A. 2C:21-6c, Misconduct by a Corporate Official, in violation of N.J.S.A. 2C:21-9, and Conspiracy to commit the forgoing crimes in violation of N.J.S.A. 2C:5-2, primarily in the following ways:

KEVIN LIPKA

did commit racketeering conduct by engaging in and or conspiring to commit repeated acts of Financial Facilitation of Criminal Activity, Theft by Deception, Receiving Stolen Property, Misconduct by a Corporate Official, Failure to File Income Taxes, and Filing of Fraudulent Income Taxes, all of which is the subject of Counts 2-10, 14-18.

SHELLY LIPKA

did commit racketeering conduct by engaging in and or conspiring to commit repeated acts of Financial Facilitation of Criminal Activity, Receiving Stolen Property, Misconduct by a Corporate Official, Failure to File Income Taxes, and Filing of Fraudulent Income Taxes, all of which is the subject of Counts 2-5, 7, 14-18.

KEVIN BAE

did commit racketeering conduct by engaging in and or conspiring to commit repeated acts of Financial Facilitation of Criminal Activity, Theft by Deception, Receiving Stolen Property, and Filing of Fraudulent Income Taxes, all of which is the subject

of Counts 2-5,7-9,14 and 19.

KEVIN RODRIGUEZ

did commit racketeering conduct by engaging in and or conspiring to commit repeated acts of Financial Facilitation of Criminal Activity, Theft by Deception, Receiving Stolen Property, all of which is the subject of Counts 2-5, and 7-10.

JORDAN TURNER

did commit racketeering conduct by engaging in and or conspiring to commit repeated acts of Financial Facilitation of Criminal Activity, Theft by Deception, Receiving Stolen Property, Credit Card Theft, all of which is the subject of Counts 2-5,7,and 10-12.

ERIC OLSEN

did commit racketeering conduct by engaging in and or conspiring to commit repeated acts of Financial Facilitation of Criminal Activity, Receiving Stolen Property, all of which is the subject of Counts 2-5,7,13.

PETER VASLIOPOULOS

did commit racketeering conduct by engaging in and or conspiring to commit repeated acts of Financial Facilitation of Criminal Activity, and Receiving Stolen Property, all of which is the subject of Counts 2-5, and 7.

ADAM FERGESON

did commit racketeering conduct by engaging in and or conspiring

to commit repeated acts of Financial Facilitation of Criminal Activity, all of which is the subject of Counts 2-5, as well as other prior conduct.

CHINTAL PATAL

did commit racketeering conduct by engaging in and or conspiring to commit repeated acts of Financial Facilitation of Criminal Activity, and Receiving Stolen Property, all of which is the subject of Counts 2-5, and 7.

FORFEITURES

1. All allegations heretofore set forth are hereby incorporated by reference and re-alleged as if fully set forth herein, for the purposes of alleging forfeitures pursuant to N.J.S.A. 2C:41-3b.
2. The said KEVIN LIPKA, SHELLY LIPKA and KEVIN BAE have property constituting:
 - A. Interests, including money and other things of value, established, acquired, maintained, operated, controlled, conducted or participated in violation of N.J.S.A. 2C:41-2c, and N.J.S.A. 2C:41-2d as described in Count One herein,
3. The said interests, all subject to forfeiture to the State of New Jersey, shall expressly include all items of real and personal property detailed within the attached "Appendix A" to this indictment which are incorporated

herein as if set forth in full.

COUNT TWO

(Conspiracy - First Degree)

KEVIN LIPKA

SHELLY LIPKA

KEVIN BAE

KEVIN RODRIGUEZ

JORDAN TURNER

ERIC OLSEN

PETER VASILOPOULOS

ADAM FERGUSON

and

CHINTAN PATEL

who are named as the defendants herein, and other persons whose identities are known and unknown to the Grand Jurors, who are co-conspirators but not named as defendants herein, between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, at the Township of East Hanover, both in the County of Morris, at the Township of Livingston, in the County of Essex, at the Township of Edgewater, in the County of Bergen, elsewhere, and within the jurisdiction of this Court, with the purpose of promoting or facilitating the commission of the crime of Financial Facilitation of Criminal Activity, Theft by Deception, Receiving Stolen Property, Misconduct by a Corporate Official, Filing a Fraudulent Tax Return, and Failure

to File a Corporation Tax Return, did agree together with one another, that:

A. One or more of them knowingly would engage in conduct which would constitute the aforementioned crime, or

B. One or more of them knowingly would aid in the planning, solicitation, or commission of the said crimes, that is:

1. Knowingly transport or possess property known, or which a reasonable person would believe to be derived from criminal activity, and said property having a value of \$500,000 or more, contrary to the provisions of N.J.S.A. 2C:21-25a,

2. Knowingly engage in transactions involving property known or which a reasonable person would believe to be derived from criminal activity with the intent to facilitate or promote criminal activity; and/or knowing that the transaction was designed in whole or in part to conceal or disguise the nature, location, source, ownership or control of the property derived from criminal activity, said property having a value of \$500,000 or more, contrary to the provisions of N.J.S.A. 2c:21-25b(1) and N.J.S.A. 2C:21-25b(2),

3. Purposely or knowingly use, control, or operate a corporation for the furtherance or promotion of a criminal object, thereby deriving a benefit of \$75,000 or more, contrary to the provisions of N.J.S.A. 2C:21-9c,

4. Purposely obtain money in an amount greater than \$75,000

from another, by deception, contrary to the provisions of
N.J.S.A. 2C:20-4,

5. Knowingly receive or bring into the state movable property of another, namely fraudulently obtained gift cards having a value of \$75,000 or more, knowing the same to be stolen, or believing that it had probably been stolen, contrary to the provisions of N.J.S.A. 2C:20-7,

6. knowingly take or obtain a credit card from the person, possession, custody or control of another without the card holder's consent or who, with knowledge that it has been so taken, knowingly received the credit card with the intent to use it or sell it, or transfer it to a person other than the issuer or cardholder, contrary to the provisions of N.J.S.A. 2C:21-6c,

7. did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent return, report, statement, or application as required to be filed pursuant to the provision of the State Uniform Procedure Law [R.S. 54:48-1 et seq.], with intent to defraud the State or to evade, avoid or otherwise not make timely payment of any tax, fee, penalty, interest, or any part thereof which shall be due, contrary to the provisions of N.J.S.A. 54:52-10,

8. did fail to file a tax return as required to be filed pursuant to the provision of the State Uniform Procedure Law [R.S. 54:48-1 et seq.], with intent to defraud the State or to

evade, avoid or otherwise not make timely payment of any tax,
fee, penalty, interest, or any part thereof which shall be due
contrary to the provisions of N.J.S.A. 54:52-8,

All in violation of N.J.S.A. 2C:5-2, and against the
peace of this State, the government and dignity of the same.

COUNT THREE

(Financial Facilitation of Criminal Activity - First Degree)

KEVIN LIPKA

SHELLY LIPKA

KEVIN BAE

KEVIN RODRIGUEZ

JORDAN TURNER

ERIC OLSEN

PETER VASILOPOULOS

ADAM FERGUSON

and

CHINTAN PATEL

between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, in the County of Morris, at the Township of Livingston, in the County of Essex, at the Township of Edgewater, in the County of Bergen, elsewhere and within the jurisdiction of this court, knowingly did transport or possess property known, or which a reasonable person would believe to be derived from criminal activity, said property having a value of \$500,000 or more, that is the said KEVIN LIPKA, SHELLY LIPKA, KEVIN BAE, KEVIN RODRIGUEZ, JORDAN TURNER, ERIC OLSEN, PETER VASILOPOULOS, ADAM FERGSUON and CHINTAL PATAL, did transport or possess the proceeds from gift cards or gift card numbers purchased with stolen credit card information, or

the proceeds from fraudulently obtained gift cards and the proceeds of fraudulent merchandise returns, contrary to the provisions of N.J.S.A. 2C:21-25a, N.J.S.A. 2C:25-27, and N.J.S.A. 2C:2-6, and against the peace of this State, the government, and the dignity of the same.

COUNT FOUR

(Financial Facilitation of Criminal Activity - First Degree)

KEVIN LIPKA

SHELLY LIPKA

KEVIN BAE

KEVIN RODRIGUEZ

JORDAN TURNER

ERIC OLSEN

PETER VASILOPOULOS

ADAM FERGUSON

and

CHINTAN PATEL

between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, in the County of Morris, at the Township of Livingston, in the County of Essex, at the Township of Edgewater, in the County of Bergen, elsewhere and within the jurisdiction of this court, knowingly did engage in transactions involving property known or which a reasonable person would believe to be derived from criminal activity with the intent to facilitate or promote criminal activity, that is, the said KEVIN LIPKA, SHELLY LIPKA, KEVIN BAE, KEVIN RODRIGUEZ, JORDAN TURNER, ERIC OLSEN, PETER VASILOPOULOS, ADAM FERGSUON and CHINTAL PATAL, did engage in transactions involving property having a value of \$500,000 or more, to wit: transacting in funds

derived from fraudulently obtained gift cards, in order to perpetuate the obtaining of additional fraudulently obtained gift cards, in violation of N.J.S.A. 2C:21-25(b)(1), N.J.S.A. 2C:25-27, and N.J.S.A. 2C: 2-6, and against the peace of this State, the government, and the dignity of the same.

COUNT FIVE

(Financial Facilitation of Criminal Activity - First Degree)

KEVIN LIPKA

SHELLY LIPKA

KEVIN BAE

KEVIN RODRIGUEZ

JORDAN TURNER

ERIC OLSEN

PETER VASILOPOULOS

ADAM FERGUSON

and

CHINTAN PATEL

between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, in the County of Morris, at the Township of Livingston, in the County of Essex, at the Township of Edgewater, in the County of Bergen, elsewhere and within the jurisdiction of this court, knowingly did engage in transactions involving property knowing that the transactions were designed in whole or in part to conceal or disguise the nature, location, source, ownership or control of the property derived from criminal activity, that is, the said KEVIN LIPKA, SHELLY LIPKA, KEVIN BAE, KEVIN RODRIGUEZ, JORDAN TURNER, ERIC OLSEN, PETER VASILOPOULOS, ADAM FERGSUON and CHINTAL PATAL, did engage in transactions involving property having a value of

\$500,000 or more, to wit: transacting in funds derived from fraudulently obtained gift cards to make it appear as though the transactions were part of a legitimate business operation, and in exchange for goods or services at "Smiles II, Inc.," in violation of N.J.S.A. 2C:21-25(b)(2)(a), N.J.S.A. 2C:25-27 and N.J.S.A. 2C: 2-6, and against the peace of this State, the government, and the dignity of the same.

COUNT SIX

(Financial Facilitation of Criminal Activity - First Degree)

KEVIN LIPKA

between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, in the County of Morris, at the Township of Livingston, in the County of Essex, elsewhere and within the jurisdiction of this court, knowingly did direct, organize, finance, plan, manage, supervise, or control the transportation or transactions in property known or which a reasonable person would believe to be derived from criminal activity, the said property having a value of \$500,000 or more, that is, the said KEVIN LIPKA, did direct, manage and supervise others in an organized effort to obtain, transact, and redeem fraudulently obtained gift cards, and to direct the proceeds thereof to further the accumulation of additional gift cards, contrary to the provisions of N.J.S.A. 2C:21-25(c), N.J.S.A. 2C:25-27, and against the peace of this State, the government, and the dignity of the same.

COUNT SEVEN

(Receiving Stolen Property - Second Degree)

KEVIN LIPKA

SHELLY LIPKA

KEVIN BAE

KEVIN RODRIGUEZ

JORDAN TURNER

ERIC OLSEN

PETER VASILOPOULOS

and

CHINTAN PATEL

between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, in the County of Morris, at the Township of Livingston, in the County of Essex, at the Township of Edgewater, in the County of Bergen, elsewhere and within the jurisdiction of this court, knowingly did receive or bring into the state movable property of another, that is, fraudulently obtained gift cards, the said property having a value of \$75,000 or more, knowing the same to be stolen, or purchased with a stolen credit card, or believing that it had probably been stolen, contrary to the provisions of N.J.S.A. 2C:20-7, N.J.S.A. 2C:20-2, and N.J.S.A. 2C:2-6, and against the peace of this State, the government, and the dignity of the same.

COUNT EIGHT

(Theft by Deception - Second Degree)

KEVIN LIPKA

KEVIN BAE

and

KEVIN RODRIGUEZ

between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, at the Township of East Hanover, both in the County of Morris, at the Township of Livingston, in the County of Essex, elsewhere and within the jurisdiction of this court, purposely did obtain money, in the form of store credit, in an amount greater than \$75,000 from The Home Depot Inc., by deception, that is, by creating or reinforcing the false impression that the merchandise they were returning for store credit had been lawfully purchased, when in truth and in fact the items had been stolen, contrary to the provisions of N.J.S.A. 2C:20-4, N.J.S.A. 2C:20-2, and N.J.S.A. 2C:2-6, and against the peace of this State, the government, and the dignity of the same.

COUNT NINE

(Receiving Stolen Property - Second Degree)

KEVIN LIPKA

KEVIN BAE

and

KEVIN RODRIGUEZ

between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, at the Township of East Hanover, both in the County of Morris, at the Township of Livingston, in the County of Essex, elsewhere and within the jurisdiction of this court, knowingly did receive or bring into the state movable property of The Home Depot, that is power drills and other home improvement products, the said property having a value of \$75,000 or more, knowing the same to be stolen, or believing that it had probably been stolen, contrary to the provisions of N.J.S.A. 2C:20-7, N.J.S.A. 2C:20-2, and N.J.S.A. 2C:2-6, and against the peace of this State, the government, and the dignity of the same.

COUNT TEN

(Theft by Deception - Second Degree)

KEVIN LIPKA

KEVIN RODRIGUEZ

and

JORDAN TURNER

between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, in the County of Morris, at the Township of Livingston, in the County of Essex, elsewhere and within the jurisdiction of this court, purposely did obtain money in an amount greater than \$75,000, from J.F., C.J., F.G., S.G, D.P., M.S., E.H., S.P., C.S., M.M., C.S., G.D., A.M., F.B., M.I., M.A., B.D., by deception, that is, by creating or reinforcing the false impression that they were selling goods and providing services to the above individuals in exchange for payment in the form of gift cards, contrary to the provisions of N.J.S.A. 2C:20-4, N.J.S.A. 2C:20-2, and N.J.S.A. 2C:2-6, and against the peace of this State, the government, and the dignity of the same.

COUNT ELEVEN

(Credit Card Theft - Fourth Degree)

JORDAN TURNER

on or about July 27, 2016, at the Township of East Hanover, in the County of Morris, elsewhere and within the jurisdiction of this Court, knowingly did take or obtain a credit card from the person, possession, custody or control of another without the card holder's consent or who, with knowledge that it has been so taken, knowingly received the credit card with the intent to use it or sell it, or transfer it to a person other than the issuer or cardholder, contrary to the provisions of N.J.S.A. 2C:21-6c and N.J.S.A. 2C:2-6, and against the peace of this State, the government, and the dignity of the same.

COUNT TWELVE

(Receiving Stolen Property- Third Degree)

JORDAN TURNER

on or about July 27, 2016, at the Township of East Hanover, in the County of Morris, elsewhere and within the jurisdiction of this court, knowingly did receive or bring into the state movable property of another, that is credit cards in another's name, knowing the same to be stolen, or believing that it had probably been stolen, contrary to the provisions of N.J.S.A. 2C:20-7, N.J.S.A. 2C:20-2, and N.J.S.A. 2C:2-6, and against the peace of this State, the government, and the dignity of the same.

COUNT THIRTEEN

(Hindering Prosecution - Third Degree)

ERIC OLSEN

between on or about September 4, 2015, and on or about September 11, 2015, at the Township of Roxbury, in the County of Morris, elsewhere and within the jurisdiction of this court, knowingly did give false information to a law enforcement officer, that is, Detective Jack Sylvester, a law enforcement officer employed by the Roxbury Police Department, contrary to the provisions of N.J.S.A. 2C:29-3(a)(7), and against the peace of this State, the government, and the dignity of the same.

COUNT FOURTEEN

(Misconduct by a Corporate Official- Second Degree)

KEVIN LIPKA

and

SHELLY LIPKA

between on or about April 1, 2014, and on or about July 27, 2016, at the Township of Roxbury, in the County of Morris, at the Township of Livingston, in the County of Essex, elsewhere and within the jurisdiction of this court, purposely or knowingly did use, control, or operate a corporation for the furtherance or promotion of a criminal object, thereby deriving a benefit of \$75,000 or more, that is KEVIN LIPKA and SHELLY LIPKA did use, control, or operate SHE-KEV, INC, and/or SHE-KEV dba SMILES II, with business offices in the State of New Jersey, for the furtherance or promotion of the criminal objects of Racketeering, in violation of N.J.S.A. 2C:41-2, Financial Facilitation of Criminal Activity, in violation of N.J.S.A. 2C:25-21, Receiving Stolen Property, in violation of N.J.S.A. 2C:20-7, and Theft by Deception, in violation of N.J.S.A. 2C:20-4, as alleged in Counts One, Three, Four, Five, Seven, Eight, Nine, and Ten, which are realleged and incorporated by reference herein, contrary to the provisions of N.J.S.A. 2C: 21-9C and N.J.S.A. 2C: 2-6, and against the peace of this state, the government and dignity of the same.

COUNT FIFTEEN

(Filing of Fraudulent Return- Third Degree)

KEVIN LIPKA

and

SHELLY LIPKA

on or about April 15, 2015, at the Township of Livingston, in the County of Essex, elsewhere and within the jurisdiction of this Court, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent return, report, statement, or application required to be filed pursuant to the provision of the State Uniform Procedure Law [R.S. 54:48-1 et seq.], as amended or supplemented, or any State tax law, with intent to defraud the State or to evade, avoid or otherwise not make timely payment of any tax, fee, penalty, interest, or any part thereof, that is, the said KEVIN LIPKA and SHELLY LIPKA, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent New Jersey Gross Income Tax Return required to be filed pursuant to the provisions of N.J.S.A. 54A:8-1 with the intent to defraud or evade payment or any part thereof New Jersey Gross Income Tax, for the tax year ending 2014 to the Director of the Division of Taxation in the Department of the Treasury of the State of New Jersey, contrary to the provisions of N.J.S.A. 54:52-10, and

against the peace of the state, the government and dignity of
the same.

COUNT SIXTEEN

(Filing of Fraudulent Return- Third Degree)

KEVIN LIPKA

and

SHELLY LIPKA

on or about April 15, 2016, at the Township of Livingston, in the County of Essex, elsewhere and within the jurisdiction of this Court, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent return, report, statement, or application required to be filed pursuant to the provision of the State Uniform Procedure Law [R.S. 54:48-1 et seq.], as amended or supplemented, or any State tax law, with intent to defraud the State or to evade, avoid or otherwise not make timely payment of any tax, fee, penalty, interest, or any part thereof, that is, the said KEVIN LIPKA and SHELLY LIPKA, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent New Jersey Gross Income Tax Return required to be filed pursuant to the provisions of N.J.S.A. 54A:8-1 with the intent to defraud or evade payment or any part thereof New Jersey Gross Income Tax, for the tax year ending 2015 to the Director of the Division of Taxation in the Department of the Treasury of the State of New Jersey, contrary to the provisions of N.J.S.A. 54:52-10, and

against the peace of the state, the government and dignity of
the same.

COUNT SEVENTEEN

(Failure to File Corporation Business Tax Return- Third Degree)

KEVIN LIPKA

SHELLY LIPKA

And

SHE-KEV, INC

on or about April 15, 2015, at the Township of Roxbury, in the County of Morris, elsewhere and within the jurisdiction of this Court, did fail to file a tax return or report required to be filed pursuant to the provisions of any State tax law with the intent to defraud the State or to evade, avoid or otherwise not make timely payment of any tax, fee, penalty, interest, or any part thereof which shall be due pursuant to the provisions of the State Uniform Procedure Law [R.S. 54:48-1 et seq.], as amended or supplemented, or any State tax law, that is, the said KEVIN LIPKA, SHELLY LIPKA and "SHE KEV, INC." did fail to file a New Jersey Corporate Business Tax Return required to be filed pursuant to the provisions of N.J.S.A. 54:10A-2 with the intent to defraud or evade payment or any part thereof New Jersey Corporate Business tax, for the tax year ending year 2014, to the Director of the Division of Taxation in the Department of Treasury for the State of New Jersey, contrary to the provisions of N.J.S.A. 54:52-8, N.J.S.A. 2C:2-7, and N.J.S.A. 2C:2-6, and

against the peace of this state, the government and dignity of
the same.

COUNT EIGHTEEN

(Failure to File Corporation Business Tax Return- Third Degree)

KEVIN LIPKA

SHELLY LIPKA

And

SHE-KEV, INC

on or about April 15, 2016, at the Township of Roxbury, in the County of Morris, elsewhere and within the jurisdiction of this Court, did fail to file a tax return or report required to be filed pursuant to the provisions of any State tax law with the intent to defraud the State or to evade, avoid or otherwise not make timely payment of any tax, fee, penalty, interest, or any part thereof which shall be due pursuant to the provisions of the State Uniform Procedure Law [R.S. 54:48-1 et seq.], as amended or supplemented, or any State tax law, that is, the said KEVIN LIPKA, SHELLY LIPKA and "SHE KEV, INC." did fail to file a New Jersey Corporate Business Tax Return required to be filed pursuant to the provisions of N.J.S.A. 54:10A-2 with the intent to defraud or evade payment or any part thereof New Jersey Corporate Business tax, for the tax year ending year 2015, to the Director of the Division of Taxation in the Department of Treasury for the State of New Jersey, contrary to the provisions of N.J.S.A. 54:52-8, N.J.S.A. 2C:2-7, and N.J.S.A. 2C:2-6, and

against the peace of this state, the government and dignity of
the same.

COUNT NINETEEN

(Filing Fraudulent Tax Return - Third Degree)

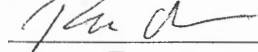
KEVIN BAE

on or about April 15, 2016, at the Township of Edgewater, in the County of Bergen, elsewhere and within the jurisdiction of this Court, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent return, report, statement, or application required to be filed pursuant to the provision of the State Uniform Procedure Law [R.S. 54:48-1 et seq.], as amended or supplemented, or any State tax law, with intent to defraud the State or to evade, avoid or otherwise not make timely payment of any tax, fee, penalty, interest, or any part thereof, that is, the said KEVIN BAE, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent New Jersey Gross Income Tax Return required to be filed pursuant to the provisions of N.J.S.A. 54A:8-1 with the intent to defraud or evade payment or any part thereof New Jersey Gross Income Tax, for the tax year ending 2015 to the Director of the Division of Taxation in the Department of the

Treasury of the State of New Jersey, contrary to the provisions of N.J.S.A. 54:52-10, and against the peace of the state, the government and dignity of the same.

AAG Veronica Allende
Director
Division of Criminal Justice

A TRUE BILL:



Foreperson

Dated: 7/12/18

