

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

v.

LLOYD LONG,

Defendant.

08 CR 174(A)
08-CR-



FILED

JUL 10 2008

CLERK, US DISTRICT COURT, WDNY

I N F O R M A T I O N

(Title 18, United States Code, Section 371
Title 26, United States Code, Section 7203 and Forfeiture)

COUNT I

The United States Attorney Charges That:

Commencing in approximately 2002, the exact date being unknown to the United States Attorney, and continuing up to on or about October 2007, in the Western District of New York and elsewhere, the defendant, LLOYD LONG, and others, known and unknown, did willfully conspire and agree, together and with each other, to commit an offense against the United States; namely, to violate Title 18, United States Code, Section 1341 (mail fraud), by devising and intending to devise a scheme and artifice to defraud the States of New York, Rhode Island, Illinois, Pennsylvania, and Arizona, of property, such property consisting of cigarette excise

tax revenues, by means of false and fraudulent pretenses, representations, and promises, and for the purpose of executing such scheme and artifice, and by placing in a post office and authorized depository for mail matter, quantities of untaxed cigarettes to be sent and delivered by the Postal Service according to the direction thereon.

In order to effect the object of the conspiracy, the defendant and those conspiring with the defendant committed the following overt acts, among others, within the Western District of New York:

1. Commencing in or about late 2003, and continuing thereafter, the defendant, LLOYD LONG, maintained a website with address www.ezsmokin.com, wherein it was advertised that the proprietors sold tax-free cigarettes via the internet, mail, or telephone, and further, that the proprietors do not report any taxation information to state taxation authorities.

2. On or about July 19, 2005, the defendant, LLOYD LONG, caused cigarettes to be mailed via the United States Postal Service, which cigarettes did not bear stamps indicating the payment of applicable New York State cigarette excise taxes (that is, untaxed cigarettes).

3. On or about July 20, 2005, the defendant, LLOYD LONG, authorized payment to the United States Postal Service of \$3,218.20 for postage for the mailing of untaxed cigarettes occurring on or about July 19, 2005.

In violation of Title 18, United States Code, Section 371.

COUNT II

The United States Attorney Charges That:

On or about April 17, 2006, in the Western District of New York and elsewhere, the defendant, LLOYD LONG, being required under Title 26 to pay tax, make a return and supply information, did unlawfully, willfully and knowingly fail to make and file an income tax return, for the calendar year 2005, to the District Director of the Internal Revenue Service, the Director of the Internal Revenue Service Center, and any other proper officer of the United States stating specifically the items of his gross income and any deductions and credits to which he was entitled; in that the defendant, LLOYD LONG, received gross income in the approximate amount of \$186,818.00 during the calendar year 2005 and, by reason of such gross income, was required by law on or before April 17, 2006, to pay tax and make said income tax returns to the District

Director of the Internal Revenue Service, the Director of the Internal Revenue Service Center, or any other proper officers of the United States,

All in violation of Title 26, United States Code, Section 7203.

FORFEITURE ALLEGATION

The United States Attorney Charges That:

Upon the defendant's conviction on Count I of this Information, the defendant, LLOYD LONG, shall forfeit to the United States property constituting, and derived from, any proceeds obtained, directly and indirectly, as the result of such violation including, but not limited to the following property which was seized on or about November 20, 2007, at 211 Front Street, Salamanca, NY:

CURRENCY:

\$32,550.00 IN UNITED STATES CURRENCY

COMPUTER:


- (A) C-GATE HARD DRIVE, CUSTOM-BUILT SERIAL #OYPXC-QXQBB
- (B) C-GATE HARD DRIVE, CUSTOM-BUILT SERIAL #MQWYF-FY74M
- (C) C-GATE HARD DRIVE, CUSTOM-BUILT, NO SERIAL NUMBER

pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461.

DATED: Buffalo, New York, July 10, 2008.

TERRANCE P. FLYNN
United States Attorney

By:



WILLIAM J. HOCHUL, JR.
Assistant U.S. Attorney
U.S. Attorney's Office
Western District of New York
138 Delaware Avenue
Buffalo, New York 14202
(716) 843-5700, ext. 887
william.hochul@usdoj.gov