

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA,

Plaintiff,

vs.

WILLIAM H. WHITE,

Defendant.

4:22CR3105

INFORMATION  
26 U.S.C. § 7202

The United States Attorney charges:

**BACKGROUND**

1. In about 2013, Defendant WILLIAM H. WHITE and another individual (“Third Party”) formed B&B Trucking, and operated the business together. At all relevant times, B&B Trucking was located in Nebraska and engaged in the business of trucking and freight hauling.

2. In about January 2014, Sarah A. White (nee Hamilton) organized 419, LLC (“419”), and was designated as its manager and sole member. 419 was located in Nebraska and engaged in the business of trucking and management.

3. In about October 2014, B&B Midwest Trucking (“B&B”) was organized on paper as an LLC, with 419 as manager and the Third Party as member. B&B was located in Nebraska and engaged in the business of trucking and freight hauling. In or before 2016, the Third Party was no longer involved with B&B.

4. WILLIAM H. WHITE handled B&B’s and 419’s operations, including the negotiation of contracts, was involved in hiring and firing employees, and had signature authority over the business bank accounts of both companies.

**EMPLOYMENT TAX WITHHOLDING**

5. Employers are required to withhold, truthfully account for, and pay over to the Internal Revenue Service (“IRS”) a variety of taxes from employee wages, collectively referred to herein as “Payroll Taxes” or “trust fund taxes.” They are called “trust fund taxes” because the employer is required to hold the taxes from employee wages “in trust” and pay them over to the IRS. These trust fund taxes include federal income tax withholding (“withholding taxes”) and Federal Insurance Contribution Act taxes (“FICA taxes”).

6. During 2015 to 2018, B&B and 419 withheld federal withholding taxes and FICA taxes from employees’ paychecks but failed to account for those Payroll Taxes on time and to pay them over to the IRS.

7. WILLIAM H. WHITE had the authority required to exercise significant control over the corporate financial business affairs of B&B and 419, and had the responsibility to truthfully account for and pay over B&B’s and 419’s Payroll Taxes to the IRS.

**COUNT I**

8. Paragraphs 1-7 of this Information are re-alleged and incorporated as if fully set forth herein.

9. On or about January 31, 2016, in the District of Nebraska, Defendant WILLIAM H. WHITE did willfully fail to truthfully account for and pay over to the IRS all of the federal income taxes withheld and Federal Insurance Contributions Act taxes due and owing to the United States on behalf of B&B, and its employees, for the quarter ending December 31, 2015, in the amount of \$44,746.76.

In violation of Title 26, United States Code, Section 7202.

UNITED STATES OF AMERICA,  
Plaintiff

STEVEN A. RUSSELL  
Acting United States Attorney  
District of Nebraska

By:



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The United States of America requests that trial of this case be held in Lincoln, Nebraska,  
pursuant to the rules of this Court.



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JOHN E. HIGGINS, #19546  
Assistant U.S. Attorney