

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No.  
v. : 26 U.S.C. § 7201  
ANTHONY PALMISANO : I N F O R M A T I O N

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

COUNT 1

1. At all times relevant to this Information, defendant ANTHONY PALMISANO, a resident of Piscataway, New Jersey, owned and operated Cerra Builders, a business that performed home renovation services for customers located in Bridgewater, New Jersey and its surrounding areas.

2. During the years 2003 through 2005, defendant ANTHONY PALMISANO, in an attempt to conceal income from the Internal Revenue Service, diverted more than \$360,000 in receipts from Cerra Builders to personal accounts that he controlled and maintained in the name of another individual at Bank of America.

3. During the calendar year 2003, defendant ANTHONY PALMISANO had and received taxable income of approximately \$62,182, upon which income a tax of approximately \$10,404 was due and owing to the United States.

4. Defendant ANTHONY PALMISANO failed to make and file with the Internal Revenue Service, a 2003 U.S. Individual Income Tax Return, Form 1040, on or before April 15, 2004, as required by law.

5. On or about April 15, 2004, in the District of New Jersey, defendant

ANTHONY PALMISANO

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States, as described in paragraph 3, for the calendar year 2003, by failing to make an income tax return on or before April 15, 2004, as described in paragraph 4, and by concealing and attempting to conceal his true income, as described in paragraph 2.

In violation of Title 26, United States Code, Section 7201.

COUNT 2

1. Paragraphs 1 and 2 of Count 1 are realleged and incorporated herein.

2. On or about September 20, 2006, defendant ANTHONY PALMISANO signed and caused to be filed with the Internal Revenue Service a 2004 U.S. Individual Income Tax Return, Form 1040. That return stated that he had no taxable income for the calendar year 2004, and that there was no amount of tax due and owing.

3. The return did not include about \$124,450 in taxable income from Cerra Builders that defendant ANTHONY PALMISANO diverted to personal accounts that he controlled and maintained in the name of another individual at Bank of America, and upon this income, a tax of about \$28,959 was due and owing to the United States.

4. On or about September 20, 2006, in the District of New Jersey, defendant

ANTHONY PALMISANO

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service the tax return described in paragraph 2, knowing it to be false and fraudulent as described in paragraph 3.

In violation of Title 26, United States Code, Section 7201.

COUNT 3

1. Paragraphs 1 and 2 of Count 1 are realleged and incorporated herein.

2. On or about January 12, 2007, defendant ANTHONY PALMISANO signed and caused to be filed with the Internal Revenue Service a 2005 U.S. Individual Income Tax Return, Form 1040. That return stated that he had no taxable income for the calendar year 2005, and that there was no amount of tax due and owing.

3. The return did not include about \$175,218 in taxable income from Cerra Builders that defendant ANTHONY PALMISANO diverted to personal accounts that he controlled and maintained in the name of another individual at Bank of America, and upon this income, a tax of about \$37,127 was due and owing to the United States.

4. On or about January 12, 2007, in the District of New Jersey, defendant

ANTHONY PALMISANO

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service the tax return described in paragraph 2, knowing it to be false and fraudulent as described in paragraph 3.

In violation of Title 26, United States Code, Section 7201.

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PAUL J. FISHMAN  
United States Attorney