

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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UNITED STATES OF AMERICA	:	
-v-	:	INFORMATION
VITO NIGRO,	:	20 Cr.
Defendant.	:	

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COUNT ONE
(Tax Evasion)

The United States Attorney charges:

Background

1. At all times relevant to this Information, “Contractor-1” was a company that performed construction, renovation, and maintenance projects for “Corporation-1.”

2. At all times relevant to this Information, VITO NIGRO, the defendant, was a project manager at Contractor-1. In that position, NIGRO supervised Contractor-1’s projects with Corporation-1, and supervised sub-contractors on such projects, largely in the borough of Manhattan, New York.

The Unlawful Payment Scheme

3. Beginning in or about 2011, VITO NIGRO, the defendant, participated in a scheme by which sub-contractors retained to perform work on construction, renovation, and maintenance projects for Corporation-1 made unlawful payments to NIGRO and other officials at Contractor-1, as well as payments to officials at Corporation-1, in New York, New York. The sub-contractors made the payments to NIGRO and others in order to secure contracts for the work

being performed on projects for Corporation-1.

4. Between in or about 2011 and continuing through in or about 2017, VITO NIGRO accepted more than \$1,800,000 in unlawful payments from sub-contractors, which were paid to NIGRO in various forms, including: cash delivered to NIGRO in Manhattan; construction services performed at, and materials delivered to, his personal residence; and other goods and services.

The Tax Evasion Scheme

5. From in or about 2011 through in or about 2018, VITO NIGRO, the defendant, devised and executed a scheme to evade the income taxes due to the Internal Revenue Service (“IRS”) on more than \$1,800,000 in unlawful payments received from sub-contractors while serving as a project manager at Contractor-1.

6. As part of the aforementioned tax evasion scheme, VITO NIGRO, the defendant (i) took delivery of cash totaling more than \$1,350,000 from at least five different sub-contractors, with some of those sub-contractors making payments in connection with more than one work project; (ii) caused sub-contractors to provide payments totaling more than \$350,000 to third parties for materials and services used at NIGRO’s personal residence and elsewhere; (iii) caused sub-contractors to provide him with a variety of valuable items, including watches, electronics, appliances, and tickets for entertainment; and (iv) signed and caused to be filed with the IRS U.S. Individual Income Tax Returns, Forms 1040 (“Forms 1040”), for the tax years 2011-2017 that falsely and fraudulently omitted income in the form of unlawful payments made to him by sub-contractors during the 2011 through 2017 tax years.

Statutory Allegations

7. From in or about 2011 through on or about 2018, in the Southern District of

New York and elsewhere, VITO NIGRO, the defendant, did willfully attempt to evade and defeat a substantial part of the income tax due and owing to the IRS by NIGRO for the calendar years 2011 through 2017 by various means, including among others: (a) accepting cash payments from sub-contractors; (b) accepting free construction services and materials from sub-contractors; (c) receiving things of value; and (d) preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the IRS, Forms 1040 for himself and his spouse that falsely and fraudulently omitted substantial amounts of income in the form of cash and in-kind unlawful payments paid to him by sub-contractors performing work on construction projects for Corporation-1.

(Title 26, United States Code, Section 7201.)



AUDREY STRAUSS
Acting United States Attorney