

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.
v. : Crim. No. 07-
CHRISTOPHER M. ALDARELLI, SR. : 26 U.S.C. § 7201

INDICTMENT

The Grand Jury in and for the District of New Jersey,
sitting at Newark, charges:

COUNT ONE
(Tax Evasion - 1998)

1. At all times relevant to this Indictment, defendant CHRISTOPHER M. ALDARELLI, SR. was the principal owner and operator of Aldo 1 Landscaping & Lawn Service, Incorporated, ("Aldo 1") with offices based initially in Ocean Township, New Jersey and subsequently in Wall Township, New Jersey.

2. Beginning in or about 2000, defendant CHRISTOPHER M. ALDARELLI, SR. also was the principal owner and operator of Aldarelli Enterprises, Incorporated, ("Aldarelli Enterprises") with offices based initially in Ocean Township, New Jersey and subsequently in Wall Township, New Jersey.

3. At all times relevant to this Indictment, Aldo 1 performed a large volume of landscaping work throughout Monmouth County and other areas of New Jersey. During 1998 and 1999, Aldo 1 also performed a large volume of demolition and construction

work. Beginning in the year 2000, Aldarelli Enterprises performed a large volume of paving, construction and high-end landscaping work, while Aldo 1 primarily performed basic landscaping and lawn cutting services in the same geographical area. Aldo 1 and Aldarelli Enterprises (collectively, the "Aldarelli Businesses") employed numerous workers to perform paving, construction and landscape work for municipalities, as well as for private residences and businesses.

4. At all times relevant to this Indictment, the Aldarelli Businesses were "S" corporations, the income from which was required to be reported on the U.S. Individual Tax Return, Form 1040, to be filed with the Internal Revenue Service ("IRS") by defendant CHRISTOPHER M. ALDARELLI, SR. on behalf of himself and his wife.

5. At all times relevant to this Indictment, defendant CHRISTOPHER M. ALDARELLI, SR.:

a. received substantial payments for work performed by the Aldarelli Businesses;

b. deposited a substantial portion of the payments that he received for work performed by the Aldarelli Businesses into various corporate bank accounts associated with the Aldarelli Businesses;

c. withdrew cash from the corporate accounts of the Aldarelli Businesses which was used for personal and other non-

business related expenses and did not report these withdrawals as income; and

d. wrote checks from the corporate accounts of the Aldarelli Businesses which were used to pay personal and other non-business related expenses and did not report these checks as income.

6. On or about April 15, 1999, defendant CHRISTOPHER M. ALDARELLI, SR. signed, filed and caused to be filed with the IRS a 1998 U.S. Individual Tax Return, Form 1040, on behalf of himself and his wife. That return stated that he had no taxable income for the calendar year 1998, and that there was a tax of \$2,064 that was due and owing.

7. Defendant CHRISTOPHER M. ALDARELLI, SR. intentionally failed to report and disclose on the 1998 tax return more than \$200,000 in taxable income which defendant ALDARELLI had received from Aldo 1 during 1998. Upon this income, a tax of more than \$100,000 was due and owing to the IRS.

8. On or about April 15, 1999, in Monmouth County, in the District of New Jersey, and elsewhere, defendant

CHRISTOPHER M. ALDARELLI, SR.

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing by him to the IRS in that he signed, filed and caused to be filed a false and fraudulent 1998 U.S. Individual Income Tax Return, Form

1040, described in paragraph 6 of this Count, knowing it to be false and fraudulent as described in paragraph 7 of this Count.

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

COUNT TWO
(Tax Evasion - 1999)

1. Paragraphs 1 through 5 of Count One are realleged and incorporated herein.

2. On or about June 19, 2000, defendant CHRISTOPHER M. ALDARELLI, SR. signed, filed and caused to be filed with the IRS a 1999 U.S. Individual Tax Return, Form 1040, on behalf of himself and his wife. That return stated that he had taxable income for the calendar year 1999 in the amount of \$66,232, which resulted in a tax of \$12,121.

3. Defendant CHRISTOPHER M. ALDARELLI, SR. intentionally failed to report and disclose on the 1999 tax return more than \$250,000 in additional taxable income which defendant ALDARELLI had received from Aldo 1 during 1999. Upon this income, an additional tax of more than \$100,000 was due and owing to the IRS.

4. On or about June 19, 2000, in Monmouth County, in the District of New Jersey, and elsewhere, defendant

CHRISTOPHER M. ALDARELLI, SR.

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing by him to the IRS in that he signed, filed and caused to be filed a false and fraudulent 1999 U.S. Individual Income Tax Return, Form 1040, described in paragraph 2 of this Count, knowing it to be false and fraudulent as described in paragraph 3 of this Count.

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

COUNT THREE
(Tax Evasion - 2000)

1. Paragraphs 1 through 5 of Count One are realleged and incorporated herein.

2. On or about October 15, 2001, defendant CHRISTOPHER M. ALDARELLI, SR. signed, filed and caused to be filed with the IRS a 2000 U.S. Individual Tax Return, Form 1040, on behalf of himself and his wife. That return stated that he had no taxable income for the calendar year 2000 and that there was tax due and owing in the amount of \$190.

3. Defendant CHRISTOPHER M. ALDARELLI, SR. failed to report and disclose on the 2000 tax return more than \$300,000 in additional taxable income which defendant ALDARELLI had received from the Aldarelli Businesses during 2000. Upon this income, a tax of more than \$100,000 was due and owing to the IRS.

4. On or about October 15, 2001, in Monmouth County, in the District of New Jersey, and elsewhere, defendant

CHRISTOPHER M. ALDARELLI, SR.

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing by him to the IRS in that he signed, filed and caused to be filed a false and fraudulent 2000 U.S. Individual Income Tax Return, Form 1040, described in paragraph 2 of this Count, knowing it to be false and fraudulent as described in paragraph 3 of this Count.

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

A TRUE BILL

CHRISTOPHER J. CHRISTIE
UNITED STATES ATTORNEY