

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Criminal No. 14-
	:	18 U.S.C. § 1341 and § 2
	:	26 U.S.C. § 7206(1)
v.	:	
CARL J. CORSO	:	<u>INFORMATION</u>

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

COUNT ONE
(Mail Fraud)

1. At all times relevant to Count One of this Information:

(A) Defendant CARL J. CORSO (“defendant CORSO”) was a resident of Hamilton Township.

(B) Chimento Construction, Chimento Construction Services, and FAC Construction were interrelated and commingled companies specializing in commercial masonry and concrete work (collectively, the “Chimento Companies”). The Chimento Companies were initially located in Belleville, New Jersey but relocated to Parsippany, New Jersey in or about the spring/summer of 2011.

(C) The Federal and State Unemployment Insurance system, created

by the Social Security Act of 1935, was designed to provide unemployment insurance benefits, commonly called unemployment compensation to persons out of work through no fault of their own.

(D) In general, claimants were eligible for unemployment compensation benefits if they: (a) were able and available for work; (b) had earned enough wages and worked enough weeks to qualify; (c) had worked for an employer covered by the unemployment compensation system within a specified period of time prior to the filing of their unemployment claims; and (d) were unemployed through no fault of their own.

(E) Claimants who were deemed eligible received unemployment compensation benefits for up to 26 weeks during the 52-week period beginning with the date of their unemployment compensation claim, and benefits terminated once a worker returned to full-time employment. Federal extended unemployment benefits for additional weeks were also available.

(F) Claimants were required to report all work and gross earnings for which they had been paid or would be paid for the week in which the work occurred or the gross earnings were realized, regardless of when the claimants were paid. After filing an initial claim for benefits, claimants were required to certify eligibility on a weekly or bi-weekly basis in which they reported all work and gross earnings for each week they were claiming benefits. Failure to report all work and gross earnings could disqualify a claimant from receiving benefits

for the claimed week or weeks.

(G) In New Jersey, qualified unemployed workers applied to the State of New Jersey, Department of Labor and Workforce Development, Employment Security Agency ("NJDOL-WD") for unemployment benefits and, following weekly or bi-weekly certification, would receive benefit account warrant checks by United States mail.

THE SCHEME TO DEFRAUD

2. From at least as early as in or about August 9, 2009 through in or about August 9, 2010, in the District of New Jersey, and elsewhere, defendant

CARL J. CORSO

did knowingly devise and intend to devise a scheme and artifice to defraud the NJDOL-WD, and to obtain money and property belonging to the State of New Jersey by means of materially false and fraudulent pretenses, representations, and promises.

THE OBJECT OF THE SCHEME TO DEFRAUD

3. It was the object of the scheme and artifice to defraud for defendant CORSO to obtain money and property from the State of New Jersey by means of materially false and fraudulent pretenses, representations and promises, and then to use the money and property for his personal benefit.

THE MANNER AND MEANS OF THE SCHEME TO DEFRAUD

4. It was part of the scheme and artifice to defraud that:

(A) On or about August 2, 2009, defendant CORSO applied for unemployment benefits from the NJDOL-WD.

(B) On or about August 12, 2009, defendant CORSO obtained employment with the Chimento Companies. The following day, defendant CORSO advised the NJDOL-WD that he had obtained employment.

(C) On or about November 1, 2009, defendant CORSO falsely advised the NJDOL-WD that he was no longer working and reactivated his August 2, 2009 application for unemployment benefits. As part of the application process, defendant CORSO was awarded a weekly benefit of \$526.

(D) Between on or about November 10, 2009 and August 4, 2010, while he was employed by the Chimento Companies, defendant CORSO made periodic calls to the Interactive Claims Response System established by the NJDOL-WD and falsely reported that he had not worked for the prior week or two weeks.

(E) Between or on or about November 10, 2009 and August 4, 2010, defendant CORSO caused the NJDOL-WD to send him, through the U.S. mail, approximately 21 benefit account warrant checks, totaling approximately \$19,998, to which he was not entitled.

5. On or about July 22, 2010, in the District of New Jersey, and elsewhere, for the purpose of executing and attempting to execute the scheme and artifice to defraud, defendant

CARL J. CORSO

did cause to be delivered by mail according to the directions thereon, a mailing from the NJDOL-WD in Trenton, New Jersey, to the defendant's address in Hamilton Township, New Jersey, containing a benefit account warrant check in the amount of approximately \$1,052.

In violation of Title 18, United States Code, Section 1341, and Section 2.

COUNT TWO
(Subscribing to a False Tax Return)

1. The allegations set forth in paragraphs 1(A) and (B) of this Information are realleged and reincorporated herein.
2. At various times relevant to Count Two of this Information, defendant CORSO:
 - (a) provided and caused to be provided false and fraudulent information to a tax preparer in connection with the preparation of his joint 2010 U.S. Individual Income Tax Return, Form 1040; specifically defendant CORSO intentionally understated the amount of income that he obtained in that tax year by approximately \$52,780, by not disclosing to the tax preparer cash payments that he requested and received from the Chimento Companies;
 - (b) signed an IRS Form 8879 declaring that the statements contained in his 2010 Form 1040 were accurate and authorizing the tax preparer to file defendant CORSO'S 2010 Form 1040 electronically using CORSO's personal identification number; and
 - (c) caused the tax preparer to underreport the amount of income obtained by defendant CORSO during tax year 2010 when the tax preparer electronically filed CORSO's joint 2010 Form 1040, which form contained a written statement that it was made under penalties of perjury.

3. On or about April 18, 2011, in the District of New Jersey and elsewhere, defendant

CARL J. CORSO

did knowingly and willfully make and subscribe, and cause to be made and subscribed, a 2010 U.S. joint Individual Income Tax Return, Form 1040, which contained and was verified by a written declaration that it was made under penalties of perjury, and which defendant CORSO did not believe to be true and correct as to every material matter in that the return did not include approximately \$52,780 in taxable income.

In violation of Title 26, United States Code, Section 7206(1) and Title 18, United States Code, Section 2.



PAUL J. FISHMAN
United States Attorney
District of New Jersey

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UNITED STATES OF AMERICA

v.

CARL J. CORSO

INFORMATION FOR

18 U.S.C. § 1341 and 26 U.S.C. § 7206(1)

PAUL J. FISHMAN

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