

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.
v. : Criminal No.
LINO DeALMEIDA, Jr. : Title 18, U.S.C. Section 1349 &
Title 26 U.S.C. Section 7202

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:

Background

1. At all times relevant to this Information:

a. Consolidated Construction Management Services

Corporation (hereinafter "CCMS") was an engineering company registered as a
Domestic Profit Corporation in the State of New Jersey. LINO DeALMEIDA, Jr.
was its principal operating officer. Conspirators I, II and III were employees
of CCMS.

b. New Jersey Division of Unemployment Insurance

provides benefits to those who are laid off from their employment, and is
administered by the New Jersey Department of Labor. The United States
Government subsidizes the New Jersey State Unemployment Insurance
program with federal funds.

c. Conspirators I, II and III began collecting unemployment benefits from the New Jersey State Unemployment Insurance in or about late July and early August 2011. However, they were never actually terminated from their employment, and continued to work at CCMS receiving salary payments “under the table” through at least January 2013. Conspirators I and II were the sons of LINO DeALMEIDA, Jr.

2. From in or about late July, 2011 through in or about January, 2013, in Mercer County, in the District of New Jersey and elsewhere, defendant

LINO DeALMEIDA, Jr.

did knowingly and intentionally conspire and agree with Conspirators I, II and III to execute a scheme and artifice to defraud the New Jersey Division of Unemployment Insurance, and to obtain money, funds, or assets owned by and under the custody and control thereof, namely approximately \$130,363, by means of false and fraudulent pretenses, representations, and promises, contrary to Title 18, United States Code, Section 1343.

Object of the Conspiracy

3. The object of the conspiracy was to fraudulently obtain approximately \$130,363 from the New Jersey Division of Unemployment Insurance (hereinafter NJUI) for the benefit of Conspirators I, II and III.

Manner and Means

4. It was a part of the Conspiracy that Conspirators I, II and III fraudulently applied, via wire entry, to the NJUI to receive funding that would

act as a replacement for the salary payments terminated by CCMS.

5. It was further part of the Conspiracy that Conspirators I, II and III falsely represented to the NJUI, via wire entry, that each one had been fired by CCMS and they were engaged in no other employment and had no other source of income.

6. It was further part of the conspiracy that defendant LINO DeALMEIDA, Jr. continued to make salary payments "under the table" from CCMS to Conspirators I, II and III, while the NJUI issued unemployment benefits to each conspirator.

Overt Acts

7. In furtherance of the conspiracy and to effect the unlawful object thereof, defendant LINO DeALMEIDA, Jr. and his co-conspirators committed and caused to be committed the following acts:

- a. On or about July 30, 2011, Conspirator I received approximately \$598 in unemployment benefits:
- b. On or about July 30, 2011, Conspirator III received approximately \$598 in unemployment benefits;
- c. On or about August 8, 2011, Conspirator II received approximately \$598 in unemployment benefits;
- d. On or about November 10, 2012, Conspirator II received approximately \$598 in unemployment benefits;

e. On or about January 26, 2013, Conspirator I received approximately \$598 in unemployment benefits;

f. On or about January 26, 2013, Conspirator III received approximately \$598 in unemployment benefits;

All in violation of Title 18, United States Code, Section 1349.

Count Two
(Failure to Collect Taxes)

1. The allegations set forth in Paragraphs 1(a), 1(b) and 1(c) of Count One of this Information are hereby realleged, as if set forth fully here in.

Overview of the Scheme to Defraud

2. LINO DeALMEIDA, Jr. , as administrator of CCMS, and Conspirators I, II and III agreed that they would engage in a fraud against the NJUI by filing for, and receiving, benefits based upon their apparent termination from CCMS. In truth, none of the Conspirators I, II or III were ever terminated from CCMS. Instead, between July 2011 and January 2013, they continued employment at CCMS and were partially compensated by the Defendant LINO DeALMEIDA, Jr. with payments “under the table”, while still being compensated with NJUI benefits. Furthermore, during the same period, LINO DeALMEIDA, Jr. paid himself undisclosed wages, which he failed to report as taxable income to the State of New Jersey. The total amount of undisclosed wages paid out from CCMS by the defendant to himself and Conspirators I, II and III was \$790,860.


3. Between in or about early July, 2011 through January, 2013, in the County of Mercer, in the District of New Jersey, the defendant

LINO DeALMEIDA, Jr.

was responsible for collecting, accounting for and paying over to the Internal

Revenue Service ("IRS") withholdings from the CCMS employees' salary payments, referenced in Paragraph Two above, as they pertained to wages paid to the Defendant DeALMEIDA, Jr. and Conspirators I, II and III which he failed to report to the State of New Jersey as taxable income, and therefore failed to collect the required "Federal Withholding" tax for social security, Medicare, and income taxes (collectively known as "payroll taxes") totaling \$109,068.

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



PAUL J. FISHMAN
United States Attorney

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INFORMATION

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Title 26 U.S.C. Section 7202

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