2024R00814/PAL

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Hon. Georgette Castner
	:	
v.	:	Crim. No. 26-0136
	:	
LOUIS V. GRECO III	:	26 U.S.C. § 7201
	:	(Evasion of Payment)

INFORMATION

The defendant having waived in open court prosecution by indictment, the United States charges:

1. At all times relevant to this Information, unless otherwise stated:

a. Defendant LOUIS V. GRECO III ("GRECO") resided in Forest Hills, New York.

b. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.

c. Federal law required employers to collect, truthfully account for, and pay over to the IRS certain payroll taxes, including their employees' withheld federal income taxes and Federal Insurance Contribution Act taxes ("FICA"), that is, Social Security and Medicare taxes. These taxes were referred to as Trust Fund Taxes because employers held the withheld amounts in trust until paid to the government. Employers were required to remit the Trust Fund Taxes to the IRS no later than the week following their employees' payday.

d. Employers were also required to pay over to the IRS a matching share of FICA taxes equal to the amount withheld from the employees' wages. A responsible person at the business was required to pay over the Trust Fund Taxes and the employer's matching share of FICA taxes to the IRS. These employer contributions were likewise required to be remitted to the IRS no later than the week following their employees' payday. Collectively, the Trust Fund Taxes and matching employer contributions were commonly referred to as "employment taxes."

e. A person was responsible for collecting, accounting for, and paying over the employment taxes if he or she had the authority required to exercise significant control over the employer's financial affairs, regardless of whether the individual exercised such control in fact.

f. GRECO was the owner of NJ Mobile Health Care LLC ("NJMHC"), an emergency medical services company that provided ambulance services out of Mahwah, New Jersey.

g. GRECO was the owner of SSME Services LLC ("SSME") and Lime Line Operations LLC ("LLO"), companies which were located in Mahwah, New Jersey and which purportedly provided payroll services to NJMHC.

2. From in or around March 2018 through in or around December 2022, GRECO, as a responsible person, failed to pay approximately $1,478,459.34 in employment taxes owed to the IRS on behalf of NJMHC, SSME, and LLO.

3. From in or around December 2019 to in or March 2021, the IRS assessed approximately $448,014.18 in Trust Fund Recovery Penalties against GRECO for causing NJMHC and SSME to not pay their employment taxes.

4. From in or around March 2018 through in or around December 2022, in the District of New Jersey and elsewhere, the defendant,

LOUIS V. GRECO III,

did willfully attempt to evade and defeat the payment of substantial tax due and owing, namely approximately $1,478,459.34 in employment taxes owed to the IRS on behalf of NJMHC, SSME, and LLO, and approximately $448,014.18 in Trust Fund Recovery Penalties assessed against him, by committing the following affirmative acts, among others:

a. on or about July 6, 2018, forming SSME as a limited liability company with the State of New Jersey, and listing himself as member/manager and authorized representative of SSME;

b. on or about July 11, 2018, causing SSME to begin paying payroll to some employees previously paid by NJMHC;

c. on or about March 19, 2020, forming LLO as a limited liability company with the State of New Jersey, and listing himself as member/manager and authorized representative of LLO; and

d. on or about November 23, 2020, causing LLO to begin paying payroll to some employees previously paid by NJMHC and SSME.

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

ROBERT FRAZER
United States Attorney

Peter A. Laserna
Assistant U.S. Attorney

Approved:

Bradley A. Harsch
Chief, Criminal Division