

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA : Hon.
 :
 v. : Crim. No. 22-
 :
 JOSE SANTA MARIA, : 26 U.S.C. § 7201
 a/k/a “Joe” : 18 U.S.C. §§ 1954 and 2

INFORMATION

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

COUNTS ONE through FIVE
(Tax Evasion)

Background

1. At all times relevant to this Information:
 - a. Defendant JOSE SANTA MARIA, a/k/a “Joe” (“Defendant SANTA MARIA”), was employed and served as Vice President of a company (“Company-1”), and was also employed by a law firm (“Company-2”), in Hudson County, New Jersey and elsewhere.
 - b. Defendant SANTA MARIA established and utilized a business bank account (“Bank Account-1”) at Bank-A for Company-1 business. Company-2 utilized a business bank account (“Bank Account-2”) at Bank B for Company-2 business.
 - c. Defendant SANTA MARIA utilized a bank account (“Bank Account-3”) at Bank-C for his personal use.

d. Defendant SANTA MARIA collected hundreds of thousands of dollars in both cash and checks from Company-1, which was from Bank Account-1, and from Company-2, which was from Bank Account-2. Defendant SANTA MARIA deposited most of these funds into Bank Account-3.

e. Defendant SANTA MARIA prepared, filed, and signed his individuals tax returns for the tax years 2015 through 2019 and failed to report to the Internal Revenue Service (“IRS”) income from Company-1 and Company-2. Defendant SANTA MARIA’s failure to report the income he received in cash and checks deposited to Bank Account-3 resulted in the filing of fraudulent individual income tax returns.

The Tax Evasion Scheme

2. From in or around 2016 to in or around 2020, in Hudson County, in the District of New Jersey, and elsewhere, the defendant,

**JOSE SANTA MARIA,
a/k/a “Joe,”**

did knowingly and willfully attempt to evade and defeat additional income tax due and owing by him to the United States of America for tax years 2015, 2016, 2017, 2018, and 2019 by filing false and fraudulent Forms 1040 that underreported his individual income.

Goal of the Tax Evasion Scheme

3. The goal of the tax evasion scheme was for Defendant Santa Maria to defraud the United States of tax revenue by underreporting income he received from Company-1 and Company-2.

Manner and Means of the Tax Evasion Scheme

4. It was part of the tax evasion scheme that:
 - a. Defendant SANTA MARIA accepted hundreds of thousands of dollars in compensation from Company-1 and Company-2. Defendant SANTA MARIA wrote checks to "CASH" or to himself from Bank Account-1.
 - b. Defendant SANTA MARIA prepared, filed, and signed his individuals tax returns for the tax years 2015 through 2019 and failed to report the compensation he received from Company-1 and Company-2, resulting in the filing of fraudulent individual income tax returns.
 - c. In order to conceal this income from the IRS so that it could not accurately assess his tax liabilities, Defendant SANTA MARIA received cash on multiple occasions from Bank Account-1 and Bank Account-2. Defendant SANTA MARIA then deposited that unreported income into Bank Account-3.

Execution of the Tax Evasion Scheme

5. On or about the dates set forth below, in Hudson County, in the District of New Jersey and elsewhere, the defendant,

**JOSE SANTA MARIA,
a/k/a "Joe"**

did knowingly and willfully attempt to evade and defeat a substantial tax due and owing by him to the IRS for the tax years set forth below by filing false and fraudulent U.S. Individual Income Tax Returns, IRS Forms 1040, with the IRS that substantially underreported the income that Defendant SANTA MARIA received.

Count	Approximate Date	Tax Year	Approximate Amount not Reported	Approximate Tax Due & Owing
1	March 24, 2016	2015	\$153,747	\$33,765
2	March 5, 2017	2016	\$199,796	\$47,107
3	February 25, 2018	2017	\$181,597	\$42,679
4	March 3, 2019	2018	\$166,048	\$38,399
5	July 6, 2020	2019	\$54,682	\$16,080

In violation of Title 26, United States Code, Section 7201 and Section 2.

COUNT SIX

(Kickbacks Related to an Employee Benefit Plan)

Between at least in or about 2015 through at least in or about 2019, in the District of New Jersey and elsewhere, the defendant,

**JOSE SANTA MARIA,
a/k/a "Joe,"**

while serving as an administrator of an employee pension benefit plan, did give and agree to give a fee, kickback, commission, gift, loan, or money, namely at least approximately \$50,000 in U.S. currency, with intent to influence Individual-1 with respect to his actions, decisions, and other duties relating to matters concerning the employee pension benefit plan.

In violation of Title 18, United States Code, Section 1954 and Section 2.

FORFEITURE ALLEGATION

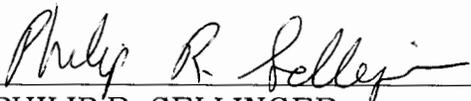
1. Upon conviction of the kickback in relation to an employee benefit plan in violation of 18 U.S.C. § 1954, as charged in Count Six of this Information, defendant, Jose Santa Maria, shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), all property, real and personal, the defendant obtained that constitutes or is derived from proceeds traceable to the commission of such offense.

Substitute Assets Provision

2. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third person;
- (c) has been placed beyond the jurisdiction of the Court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p), as incorporated by 28 U.S.C. § 2461(c), to seek forfeiture of any other property of the defendant up to the value of the forfeitable property described above.


PHILIP R. SELLINGER
United States Attorney