

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Crim. No. 23-\_\_\_\_\_  
 :  
 v. : 18 U.S.C. § 1349  
 : 26 U.S.C. § 7201  
 MARITZA FLORES :

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:

COUNT ONE  
(Conspiracy to Commit Healthcare Fraud)

Relevant Parties, Entities, and Background

At various times relevant to this Information:

1. The New Jersey Traumatic Brain Injury Fund (“TBI Fund” or “Fund”) was a taxpayer-funded program and a component of the New Jersey Department of Human Services, Division of Disability Services. The Fund’s purpose was to provide New Jersey residents who had suffered a traumatic brain injury (“TBI”) with services and support, in order to maximize their quality of life when funding from insurance, personal resources, or other programs was unavailable to meet their needs. The TBI Fund supported services and products including, but not limited to, physical, occupational, and speech therapy; service coordination; assistive technology; cognitive therapy; neuropsychological services;

pharmaceuticals; wheelchair ramp installation and other home modifications; and general home management and maintenance.

2. Defendant MARITZA FLORES (“FLORES”) resided in or around Toms River, New Jersey. FLORES was the owner of Serenity’s Gate to Wellness (“Serenity’s Gate”) purporting to do business in the State of New Jersey.

In FLORES’s capacity as owner of Serenity’s Gate and also in her personal capacity, FLORES fraudulently held herself out as a TBI Fund vendor responsible for providing TBI-related services to eligible patients, including physical therapy, occupational therapy, household management, and acupuncture.

3. Co-conspirator-1 (“CC-1”) was employed by the State of New Jersey, Department of Human Services, and was the manager of the TBI Fund. In that capacity, CC-1 was responsible for the day-to-day operation of the Fund, and supervised, managed, and oversaw the process by which third-party vendors were paid for services rendered to eligible TBI Fund patients.

4. Co-conspirator-2 (“CC-2”) was a friend of defendant FLORES and fraudulently held himself out as a TBI Fund contractor responsible for, among other things, providing TBI-related services to eligible patients, including the installation of wheelchair ramps and other home-modification services.

5. To be eligible for services supported by the TBI Fund, a patient was required to provide medical documentation of a traumatic brain injury, documentation showing liquid assets of less than \$100,000, and proof of residency in New Jersey for at least 90 consecutive days. After a prospective patient applied for

services to be funded by the TBI Fund, Fund personnel reviewed the application and, if it was approved, the patient was authorized to secure designated services from a third-party vendor.

6. Once a patient received services approved by the TBI Fund, the vendor or service provider submitted an invoice to the Fund for payment. When an invoice was received, TBI Fund personnel reviewed the invoice to ensure that the patient had been approved to receive the billed services. If the invoice was approved, an internal payment voucher was generated, authorized by senior Fund personnel (including CC-1) and then submitted to the New Jersey Department of the Treasury for payment, which issued a check that was mailed through the United States mail to the vendor.

#### The Conspiracy

7. From in or about January 2009 to in or about June 2019, in Mercer County, in the District of New Jersey, and elsewhere, the defendant,

MARITZA FLORES,

did knowingly and intentionally conspire with others, including CC-1 and CC-2, to devise and execute a scheme and artifice to defraud the New Jersey Traumatic Brain Injury Fund, a health care benefit program as defined under Title 18, United States Code, Section 24(b), and to obtain, by means of false and fraudulent pretenses, representations, and promises, money and property owned by and under the custody and control of said health care benefit program, in connection with the

delivery of and payment for health care benefits, items, and services, contrary to Title 18, United States Code, Section 1347(a).

#### Object of the Conspiracy

8. The object of the conspiracy was to fraudulently misappropriate more than \$4.1 million in taxpayer-funded health care benefit funds reserved for legitimate TBI Fund patients suffering from actual traumatic brain injuries, and to convert and use those funds for the conspirators' personal use, benefit, and enjoyment.

#### Manner and Means of the Conspiracy

9. It was part of the conspiracy that CC-1, acting in his official capacity as TBI Fund manager, orchestrated the distribution of fraudulent vendor payments to defendant FLORES, Serenity's Gate, and CC-2 for purported services that CC-1, Serenity's Gate, and CC-2 provided to TBI Fund patients when, in fact, defendant FLORES and CC-2 provided no such services.

10. It was further part of the conspiracy that CC-1 fabricated and processed fraudulent invoices reflecting purported services that defendant FLORES, Serenity's Gate, and CC-2 had provided to eligible patients.

11. It was further part of the conspiracy that, in his role as TBI Fund manager, CC-1 approved and transmitted fraudulent internal payment vouchers so that defendant FLORES, Serenity's Gate, and CC-2 received payment from the Fund.

12. It was further part of the conspiracy that CC-1 facilitated the fraudulent distribution of public funds from the TBI Fund to defendant FLORES, Serenity's Gate, CC-2, and other co-conspirators in furtherance of a romantic relationship that CC-1 had developed and maintained with defendant FLORES.

13. It was further part of the conspiracy that CC-1 processed fraudulent invoices and payment vouchers that facilitated the fraudulent distribution of more than \$940,000 from the TBI Fund to Serenity's Gate and defendant FLORES.

14. It was further part of the conspiracy that CC-1 processed fraudulent invoices and payment vouchers that facilitated the fraudulent distribution of more than \$3.245 million from the TBI Fund to CC-2.

In violation of Title 18, United States Code, Section 1349.

COUNT TWO  
(Tax Evasion)

1. The allegations contained in paragraphs 1 through 14 of Count One of this Information are hereby repeated, re-alleged, and incorporated as if fully set forth herein.

2. For tax years 2013 through 2019, the Internal Revenue Code required taxpayers, including defendant FLORES, to file an individual income tax return with the Internal Revenue Service (“IRS”), which is charged with collecting payments of taxes due and owing to the United States. During that period, the Internal Revenue Code also required defendant FLORES to report accurately on Serenity’s Gate’s tax returns all corporate income earned by Serenity’s Gate, and to report accurately all resulting income on her individual income tax returns.

3. For tax years 2017 through 2019, defendant FLORES caused to be filed with the IRS individual tax returns for herself. For tax years 2013 through 2016, defendant FLORES caused to be filed with the IRS corporate tax returns on behalf of Serenity’s Gate.

4. Between 2013 through 2019, defendant FLORES willfully evaded the payment of income taxes due and owing on payments that she unlawfully received from the TBI Fund, both to herself and to Serenity’s Gate. Among other things, FLORES willfully omitted to report the receipt of some of those funds on her various tax returns, and with respect to the funds that she did report as having

received, she included false expenses on her tax returns negating the tax due and owing from that income.

5. As a result of defendant FLORES's willful attempts to evade and defeat the payment of income taxes due and owing, defendant FLORES substantially underreported her taxable income between 2013 and 2019, causing an aggregate tax due and owing to the United States of approximately \$131,116.

6. Between on or about March 15, 2017 and on or about April 15, 2020, in Ocean County, in the District of New Jersey and elsewhere, the defendant,

MARITZA FLORES,

willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that she signed and caused to be filed a false and fraudulent corporate income tax return for Serenity's Gate for tax year 2016, and false and fraudulent individual income tax returns for tax years 2017, 2018, and 2019, knowing the income tax returns to be false and fraudulent as described in paragraphs 2 through 5 of this Information.

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



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PHILIP R. SELLINGER  
United States Attorney

CASE NUMBER: \_\_\_\_\_

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**INFORMATION FOR**

**18 U.S.C. § 1349**

**26 U.S.C. § 7201**

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PHILIP R. SELLINGER  
UNITED STATES ATTORNEY  
FOR THE DISTRICT OF NEW JERSEY

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J. BRENDAN DAY  
ASSISTANT U.S. ATTORNEY  
NEWARK, NEW JERSEY

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