

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA, :

-v.- :

SUPERSEDING INFORMATION

NISSIM FADIDA, :

S1 19 Cr. 344 (RA)

Defendant. :

- - - - -x

COUNT ONE

(Conspiracy to Defraud the IRS)

The United States Attorney charges:

1. From in or about 2005 through in or about December 2016, in the Southern District of New York and elsewhere, NISSIM FADIDA, the defendant, and others known and unknown, willfully and knowingly did combine, conspire, confederate, and agree together and with each other to defraud the United States and an agency thereof, to wit, the Internal Revenue Service ("IRS").

2. It was a part and an object of the conspiracy that NISSIM FADIDA, the defendant, together with others known and unknown, willfully and knowingly would and did defraud the United States and the IRS for the purpose of impeding, impairing, obstructing, and defeating the lawful governmental functions of the IRS in the ascertainment, computation, assessment, and collection of revenue, to wit, FADIDA and others participated in a scheme to evade federal income and payroll taxes that ought to

have been paid to the IRS by FADIDA's employer, a company that provides moving and storage services ("Company-1"), and/or by affiliated companies (the "Payroll Tax Evasion Scheme"), including through the use of sham companies (the "Sham Labor Companies") that purportedly employed laborers working at the direction and under the control of Company-1; as a result of the Payroll Tax Evasion Scheme, Company-1 and related companies evaded in excess of approximately \$7.8 million in payroll taxes, including FICA and Medicare contributions.

OVERT ACTS

3. In furtherance of the conspiracy and to effect the illegal objects thereof, NISSIM FADIDA, the defendant, and others known and unknown, committed the following overt acts, among others, in the Southern District of New York and elsewhere:

a. On or about May 29, 2012, nominee owners opened bank accounts for two of the Sham Labor Companies at a bank branch located in New York, New York.

b. On or about March 23, 2015, FADIDA sent an email to two co-conspirators in furtherance of an effort to secure workers' compensation insurance for one of the Sham Labor Companies.

(Title 18, United States Code, Section 371.)

COUNT TWO
(Tax Evasion)

The United States Attorney further charges:

4. From at least in or about 2010 through at least in or about 2014, in the District of New Jersey and elsewhere, NISSIM FADIDA, the defendant, willfully and knowingly did attempt to evade and defeat a substantial part of the income tax due and owing by FADIDA to the United States of America for the calendar years 2010 through 2013, by various means, including, among others, receiving income in cash and failing to report it to the Internal Revenue Service ("IRS"), paying personal expenses with unreported income, and preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the IRS, U.S. Individual Income Tax Returns, Forms 1040, which falsely and fraudulently omitted substantial amounts of income.

(Title 26, United States Code, Section 7201.)

Audrey Strauss

AUDREY STRAUSS
United States Attorney

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(18 U.S.C. § 371; 26 U.S.C. § 7201)

AUDREY STRAUSS

United States Attorney.
