

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 17-
 :
 v. : 26 U.S.C. § 7201
 : 18 U.S.C. § 152 (b)
 GIACOMO GIORLANDO :

INFORMATION

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

- (1) At all times relevant to this Information defendant:

GIACOMO GIORLANDO

(a) was a resident of Morganville, New Jersey and part owner of FJ&R TRUCKING and 4 Gs TRUCKING heretofore (“the Companies”); (b) maintained and was responsible for maintaining the books and records of the Companies; thus (c) oversaw all aspects of the Companies, including paying expenses and overseeing employees and contractors; (d) maintained 12 bank accounts at TD Bank and one (1) bank account at Provident Bank (the “Business Bank Accounts”); and (e) appropriated the proceeds of all checks made payable to “GIACOMO GIORLANDO” and to the Companies from at least 2011 through 2014. As a result, he (e) failed to report income on his individual income tax returns, Forms 1040.

COUNT ONE
(Tax Evasion)

(2) Between on or about January 1, 2011 and on or about December 31, 2011, defendant GIACOMO GIORLANDO received numerous checks, most if not all, from a singular client as payment for deliveries performed by the Companies;

(3) On or about October 9, 2012, defendant GIACOMO GIORLANDO filed a 2011 joint income tax return, Form 1040, on which he reported \$35,341 as the total taxable income;

(4) For the calendar year 2011, defendant GIACOMO GIORLANDO failed to declare \$238,075 as additional taxable income on line 17 of his individual income tax return, Form 1040, which substantially understated the amount of income defendant GIACOMO GIORLANDO actually received in that calendar year from the above described deliveries;

(5) On or about October 9, 2012, in the District of New Jersey, and elsewhere, defendant

GIACOMO GIORLANDO

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service a false and fraudulent 2011 joint income tax return, Form 1040, knowing it to be false and fraudulent, as described in paragraphs 2 through 4 of this Count.

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

COUNT TWO
(Tax Evasion)

(6) Between on or about January 1, 2012 and on or about December 31, 2012, defendant GIACOMO GIORLANDO received numerous checks, most if not all, from a singular client as payment for deliveries performed by his Companies.

(7) On or about October 1, 2013, defendant GIACOMO GIORLANDO filed a 2012 joint income tax return, Form 1040, on which he reported \$2,891 as the total taxable income.

(8) For the calendar year 2012, defendant GIACOMO GIORLANDO failed to declare \$320,843 as additional taxable income on line 17 of his individual income tax return, Form 1040, which substantially understated the amount of income defendant GIACOMO GIORLANDO actually received in that calendar year from the above described deliveries,.

(9) On or about October 1, 2013, in the District of New Jersey, and elsewhere, defendant

GIACOMO GIORLANDO

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service a false and fraudulent 2012 joint Income Tax Return, Form 1040, knowing it to be false and fraudulent, as described in paragraphs 6 through 8 of this Count.

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

COUNT THREE
(Tax Evasion)

(10) Between on or about January 1, 2014 and on or about December 31, 2014, defendant GIACOMO GIORLANDO received numerous checks, most if not all, from a singular client as payment for deliveries performed by his Companies.

(11) On or about October 9, 2015, defendant GIACOMO GIORLANDO filed a 2014 married filing single income tax return, Form 1040, on which he reported \$31,989 as his total taxable income.

(12) For the calendar year 2014, defendant GIACOMO GIORLANDO failed to declare \$658,693 as additional taxable income on line 17 of his individual income tax return, Form 1040, which substantially understated the amount of income defendant GIACOMO GIORLANDO actually received in that calendar year from the above described deliveries,.

(13) On or about October 9, 2015, in the District of New Jersey, and elsewhere, defendant

GIACOMO GIORLANDO

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States in that he signed and caused to be filed with the Internal Revenue Service a false and fraudulent 2014 personal Income Tax Return, Form 1040, knowing it to be false and fraudulent, as described in paragraphs 10 through 12 of this Count.

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

COUNT FOUR
(Bankruptcy Fraud)

14. Paragraph 1 of Count 1 this Information is hereby realleged and incorporated as if set forth in full herein.

15. On or about May 1, 2014, defendant GIACOMO GIORLANDO and Individual #1 filed for bankruptcy protection. The bankruptcy petition (hereinafter the "Petition") listed approximately \$65,176 in unsecured debt to non-priority creditors. Defendant GIORLANDO failed to accurately report in the Petition 10 bank accounts at TD Bank and one (1) bank account at Provident Bank during the time frame that is covered by the bankruptcy. The bankruptcy was approved because of this false and incomplete information. He was discharged on or about March 13, 2015.

16. On or about, May 1, 2014, the defendant,
GIACOMO GIORLANDO,
did knowingly and fraudulently make a false declaration, certificate, verification and statement under penalty of perjury in relation to a case under Title 11 of the United States Code, namely, that when asked by the Bankruptcy trustee to provide all his bank accounts, he failed to disclose eleven bank accounts which were required to be disclosed which led to his hiding the

majority of his income for the 2014 period.

In violation of Title 18, United States Code, Section 152 (3) and
Section 2.

A handwritten signature in blue ink, reading "William E. Fitzpatrick". The signature is written in a cursive style with a long horizontal stroke extending to the right.

WILLIAM E. FITZPATRICK
Acting United States Attorney

CASE NUMBER: _____

**United States District Court
District of New Jersey**

UNITED STATES OF AMERICA

v.

GIACOMO GIORLANDO

INFORMATION

TITLE 26 U.S.C. Section 2701
Title 18 U.S.C. Section 152(b)

WILLIAM E. FITZPATRICK

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