

PRESS RELEASE

Clinton Man Pleads Guilty to Employment Tax Fraud, Mail Fraud and False Statements; Leominster Man Pleads Guilty to Filing False Tax Returns

Wednesday, July 12, 2023

For Immediate Release

U.S. Attorney's Office, District of Massachusetts

BOSTON – A Clinton man and Leominster man pleaded guilty today in federal court in Worcester in connection with their involvement in tax and mail fraud, and other offenses.

Juliano Fernandes, 42, of Clinton, pleaded guilty to 11 counts of employment tax fraud, two counts of mail fraud, and two counts of making false statements to a federal agency. Anderson Dos Santos, 39, of Leominster, pleaded guilty to four counts of filing a false tax return. U.S. District Court Judge Margaret R. Guzman scheduled sentencings for October 2023.

Fernandes exercised financial control over Force Corporation and AB Construction, both Massachusetts-based construction companies. Between 2015 and 2017, Fernandes willfully failed to account for and pay over employment taxes for these companies to the United States Internal Revenue Service. In addition, from approximately April 2013 through January 2017, Fernandes defrauded worker's compensation insurance companies by misrepresenting the number of employees at Force Corporation and AB Construction, and the amount of wages paid to the employees. Fernandes also, in August 2017, made materially false statements to the U.S. Department of Labor regarding the value of property he owned in Lunenburg, Mass., and that he never had responsibility or control over the payroll of Force Corporation. These statements related to the Department of Labor's efforts to collect funds from Fernandes and his businesses in connection with alleged civil wage violations.

Dos Santos, who worked for AB Construction, signed and filed individual tax returns for tax years 2013, 2014, 2016 and 2017, in which he materially under-reported his income.

The charge of mail fraud provides for a sentence of up to 20 years in prison, three years of supervised release and a fine of \$250,000. The charges of failure to pay over employment taxes and making a false statement each provide for a sentence of up to five years in prison, three years of supervised release and a fine of \$250,000. The charge of filing a false tax return provides for a sentence of up to three years in prison, three years of supervised release and a fine of \$100,000. Sentences are imposed by a federal district court judge based upon the U.S. Sentencing Guidelines and other statutory factors.

Acting United States Attorney Joshua S. Levy; Joleen D. Simpson, Special Agent in Charge of the Internal Revenue Service's Criminal Investigations, Boston Field Office; Jonathan Mellone, Special Agent in Charge of the U.S. Department of Labor, Office of Inspector General, Office of Investigations, Labor Racketeering and Fraud, Northeast Region; and Anthony DiPaolo, Executive Director of the Insurance Fraud Bureau of Massachusetts made the announcement. Assistant U.S. Attorneys Brendan D. O'Shea and Danial Bennett of the Worcester Branch Office, and John T. Mulcahy of the Narcotics & Money Laundering Unit, are prosecuting the case.

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