

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

SEP 5 2023 PM4:39
FILED - USDC - FLMD - TPA

UNITED STATES OF AMERICA

v.

CASE NO. 8:23 cr 289 VMC-UAM
18 U.S.C. § 371

GABRIELA INAMAGUA

INFORMATION

The United States Attorney charges:

COUNT ONE
(Conspiracy to Defraud the United States)

A. Introduction

At all times material to this Information:

1. Uno Construction, Inc. (“Uno Construction”) was a corporation registered with the Florida Department of State. Uno Construction was created on or about August 26, 2014, and its principal place of business was at an address in Polk County, in the Middle District of Florida. Defendant GABRIELA INAMAGUA was the only director of Uno Construction at its creation and was the company’s President.

2. Perfect Builders Group (“Perfect Builders”) was a corporation registered with the Florida Department of State. Perfect Builders was created on or about October 10, 2016, and its principal place of business was at an address in Polk County, in the Middle District of Florida. Defendant GABRIELA INAMAGUA

was the only director of Perfect Builders at its creation and was the company's President.

3. The defendant, GABRIELA INAMAGUA, managed and directed the operations of Uno Construction and Perfect Builders.

4. Under Florida law, any contractor or subcontractor who engaged in any public or private construction was required to secure and maintain coverage valid under state law for worker's compensation insurance (hereinafter "worker's compensation insurance"). A contractor was required to obtain from its subcontractors evidence that the subcontractors had worker's compensation insurance coverage for their workers. Failure to maintain worker's compensation insurance was a felony offense under Florida law.

5. Providers of worker's compensation insurance based the premiums they charged and the amount of coverage they provided on the number of employees a company had and the total annual payroll of those employees.

6. Businesses frequently provided proof of worker's compensation insurance coverage in the form of a Certificate of Liability Insurance, a document declaring that the subcontractor has the requisite insurance coverage. This certificate of insurance ("COI") stated only that the business had worker's compensation insurance and did not include the number of workers or the amount of payroll covered by the insurance policy.

7. Both Uno Construction and Perfect Builders had agreements with contractors and subcontractors (hereinafter, collectively "contractors") to use

workers purported to be the “employees” of the defendant’s companies at construction sites, and these workers were often undocumented aliens who were actually working for and under the daily supervision and direction of the contractors.

8. Uno Construction and Perfect Builders received “payroll checks” from contractors that were cashed at various financial institutions to pay their respective “employees” and other related expenses.

B. Charge

9. From on or about August 26, 2014, through on or about December 1, 2017, in the Middle District of Florida, and elsewhere, the defendant,

GABRIELA INAMAGUA,

did knowingly and willfully combine, conspire, confederate, and agree with other persons, both known and unknown to the United States Attorney, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the Internal Revenue Service (“IRS”), an agency of the United States Department of the Treasury, in the ascertainment, computation, assessment, and collection of federal payroll taxes, specifically Federal Insurance Contributions Act taxes (Social Security tax and Medicare tax) and federal income tax owed by the construction businesses which she controlled, by deceit, craft, and trickery.

C. Manner and Means

10. The manner and means by which the conspirators carried out the conspiracy included, among others, the following:

(a) It was a part of the conspiracy that the defendant, GABRIELA INAMAGUA, through Uno Construction and Perfect Builders, would and did facilitate the employment in the construction industry of undocumented aliens working illegally in the United States by purporting to employ such workers as employees at various construction jobsites.

(b) It was further a part of the conspiracy that construction contractors would and did enter into agreements with Uno Construction and Perfect Builders pursuant to which Uno Construction and Perfect Builders provided COIs for those workers who actually worked under the direction and supervision of the contractors.

(c) It was further a part of the conspiracy that defendant GABRIELA INAMAGUA and other conspirators would and did provide, and cause to be provided, false and fraudulent information to worker's compensation insurance carriers for both Uno Construction and Perfect Builders in order to secure COIs.

(d) It was further a part of the conspiracy that defendant GABRIELA INAMAGUA and others conspirators would and did send, and cause to be sent, wire transmissions in interstate commerce to numerous contractors that contained false and fraudulent COIs that reflected that "Uno Construction employees" and "Perfect Builders employees" had the requisite worker's compensation insurance coverage under their respective worker's compensation insurance policies, which was not the case.

(e) It was further a part of the conspiracy that said contractors would and did provide checks to Uno Construction and Perfect Builders for the contractors' jobsite workers' wages.

(f) It was further a part of the conspiracy that defendant GABRIELA INAMAGUA and other conspirators would and did cash said contractors' checks and pay that cash to the contractors' jobsite workers, retaining a percentage of those payments as a fee.

(g) It was further a part of the conspiracy that the contractors who actually supervised and controlled "Uno Construction employees" and "Perfect Builders employees" would and did fail to pay any federal payroll taxes on behalf of these workers.

(h) It was further a part of the conspiracy that defendant GABRIELA INAMAGUA and other conspirators, including contractors doing business with Uno Construction and Perfect Builders, would and did conceal that: (1) construction jobsite workers were not legally authorized to work in the United States; (2) jobsite workers were not covered under worker's compensation insurance, as required; and (3) required state and federal payroll taxes were not being paid for these workers.

D. Overt Acts

11. In furtherance of the conspiracy, and to effect the objects thereof, the following overt acts, among others, were committed in the Middle District of Florida, and elsewhere:

(a) On or about August 26, 2014, defendant GABRIELA INAMAGUA registered Uno Construction, and caused it to be registered, as a corporation with the Florida Department of State.

(b) On or about August 29, 2014, defendant GABRIELA INAMAGUA applied for worker's compensation insurance for Uno Construction from Insurance Company Number One and declared in that application that Uno Construction employed a total of five (5) employees and had an estimated yearly payroll of \$110,000. The application form further stated that Uno Construction did not use subcontractor labor. During that same time period, defendant GABRIELA INAMAGUA and other conspirators cashed approximately \$3,839,103 in contractors' checks made payable to Uno Construction.

(c) On or about October 10, 2016, defendant GABRIELA INAMAGUA registered Perfect Builders, and caused it to be registered, as a corporation with the Florida Department of State.

(d) On or about October 29, 2016, defendant GABRIELA INAMAGUA applied for worker's compensation insurance for Perfect Builders from Insurance Company Number Two and declared in that application that Perfect Builders employed a total of ten (10) employees, not including herself, and had an estimated

yearly payroll of \$350,000. The application form further stated that Perfect Builders did not use subcontractor labor. During that same time period, defendant GABRIELA INAMAGUA and other conspirators cashed approximately \$20,363,471 in contractors' checks made payable to Perfect Builders.

(e) From on or about October 29, 2016, through in or about October 2017, the conspirators requested, and caused to be requested, by electronic transmission in interstate commerce, numerous COIs, including a COI sent by electronic wire to Construction Company Number One on or about November 14, 2016, relating to Perfect Builders' worker's compensation insurance coverage for the period between October 2016 and October 2017.

(f) On or about October 27, 2017, the conspirators caused to be filed with the IRS, on behalf of Perfect Builders, a Form 1120S, U.S. Income Tax Return for an S Corporation ("Form 1120"), for the year ending in December 2016 that under-reported Perfect Builder's taxable wages and falsely reported employment taxes due and owing in the amount of \$793,060.

(g) In or about 2018, the conspirators failed to file with the IRS, on behalf of Perfect Builders, a Form 1120S for the year ending in December 2017. During that same time period, defendant GABRIELA INAMAGUA and other conspirators cashed in excess of \$19,500,000 in checks or other deposits payable to Perfect

Builders and thus failed to pay a significant amount in employment taxes due and owing.


All in violation of 18 U.S.C. § 371.

ROGER B. HANDBERG
United States Attorney

By: _____


Jay L. Hoffer
Assistant United States Attorney

By: _____


Rachelle DesVaux Bedke
Assistant United States Attorney
Chief, Economic Crimes Section