

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA :

-v- :

INFORMATION

MICHAEL CAMPANA, :

19 Cr.

Defendant. :

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COUNT ONE  
(Tax Evasion)

The United States Attorney charges:

Background

1. At all times relevant to this Information, MICHAEL CAMPANA, the defendant, was a construction manager at "Corporation-1," a position that required CAMPANA to oversee and interact with the contractors and sub-contractors who performed construction work for Corporation-1, largely in the borough of Manhattan, New York.

The Unlawful Payment Scheme

2. Beginning in or before January 2014, MICHAEL CAMAPANA, the defendant, began participating in a scheme by which sub-contractors performing work on construction projects being carried out for Corporation-1 made unlawful payments to CAMPANA and other officials at Corporation-1, as well as payments to officials at Contractor-1, a general contractor firm overseeing various construction projects for Corporation-1 in New York, New York.

3. Between in or about 2014 and continuing through in or about 2017,

MICHAEL CAMAPANA received approximately \$351,000 in unlawful payments from sub-contractors, which were paid to CAMPANA in various forms, including: cash delivered to CAMPANA in Manhattan; a payment of over \$23,000 made directly to a travel agency for airplane tickets for CAMPANA's honeymoon; a payment of approximately \$40,000 made directly to a catering hall in New Jersey to cover costs of CAMPANA's wedding reception; and a payment of over \$13,700 made directly to a photography studio to cover the photography at CAMPANA's wedding.

#### **The Tax Evasion Scheme**

4. Between in or about 2014 and continuing through in or about 2018, MICHAEL CAMPANA, the defendant, devised and executed a scheme to evade the income taxes due to the Internal Revenue Service on the \$351,000 in unlawful payments received from sub-contractors while serving as construction manager at Corporation-1.

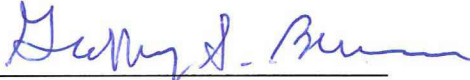
5. As part of the aforementioned tax evasion scheme, MICHAEL CAMPANA, the defendant (i) took delivery of cash paid to him by sub-contractors and caused over \$100,000 of the cash to be hidden in a safe; (ii) caused various contractors to pay certain of his creditors, including those providing services at his wedding; and (iii) signed and caused to be filed with the IRS U.S. Individual Income Tax Returns, Forms 1040, for the tax years 2014-2017 that falsely and fraudulently omitted income in the form of unlawful payments made to him by sub-contractors during the 2014 through 2017 tax years.

#### **Statutory Allegations**

6. From on or about January 1, 2014 through on or about October 15, 2018, in the Southern District of New York and elsewhere, MICHAEL CAMPANA, the defendant, did willfully attempt to evade and defeat a substantial part of the income tax due and owing to the IRS

by CAMPANA for the calendar years 2014 through 2017 by various means, including among others: (a) accepting cash payments from contractors; (b) hiding cash in a safe; (c) directing sub-contractors to pay personal bills; and (d) 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, for himself that falsely and fraudulently omitted substantial amounts of income in the form of cash and in-kind unlawful payments paid to him by sub-contractors performing work on construction projects for Corporation-1.

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

  
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GEOFFREY S. BERMAN *SM*  
United States Attorney