

Department of Justice

U.S. Attorney's Office

District of Massachusetts

FOR IMMEDIATE RELEASE

Friday, January 15, 2021

Clinton and Fitchburg Men Arrested on Mail Fraud and Employment Tax Charges

BOSTON – A Clinton man and Fitchburg man were arrested yesterday and charged in connection with their involvement in an employment tax and mail fraud scheme.

Juliano Fernandes, 39, of Clinton, was charged with 11 counts of failure to pay over employment taxes and two counts of mail fraud. Anderson Dos Santos, 36, of Fitchburg, was charged with one count of mail fraud.

According to the charging documents, Fernandes exercised management and control over Force Corporation and AB Construction, both Massachusetts-based construction companies. Between 2015 and 2017, Fernandes failed to account for and pay over employment taxes for Force Corporation and AB Construction to the IRS. In addition, from approximately April 2013 through January 2017, Fernandes allegedly engaged in a scheme to defraud worker's compensation insurance carriers for Force by misrepresenting the number of employees and amount of wages paid to Force employees. Similarly, from December 2013 to April 2016, Fernandes and Dos Santos engaged in a scheme to defraud worker's compensation insurance carriers for AB Construction by misrepresenting the number of employees and amount of wages paid to AB Construction employees.

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

United States Attorney Andrew E. Lelling; Joleen Simpson, Acting Special Agent in Charge of Internal Revenue Service's Criminal Investigation; Michael Mikulk, Special Agent in Charge of Department of Labor, Office of Inspector General, Office of Investigations; and Anthony DiPaolo, Chief of Investigations of the Insurance Fraud Bureau of Massachusetts made the announcement. Assistant U.S. Attorney John T. Mulcahy of Lelling's Worcester Branch Office is prosecuting the case.

The details contained in the charging documents are allegations. The defendants are presumed innocent unless and until proven guilty beyond a reasonable doubt in a court of law.

Topic(s):

Tax

Component(s):

[USAO - Massachusetts](#)