

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SAN BERNARDINO  
SAN BERNARDINO JUSTICE CENTER DISTRICT

THE PEOPLE OF THE STATE OF CALIFORNIA,	)	
	)	
Plaintiff,	)	
	)	
vs.	)	
	)	
Almirante Perez,	)	FELONY COMPLAINT
	)	
	)	
Defendant.	)	DA CASE NO 2017-00-0002155

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The undersigned is informed and believes that:

COUNT 1

On or about April 20, 2015, in the above-named judicial district, the crime of WORKERS' COMPENSATION FRAUD, in violation of INSURANCE CODE SECTION 11760(a), a felony, was committed by Almirante Perez, who did knowingly make and cause to be made a false and fraudulent statement, orally and/or in writing, of a fact material to the workers' compensation insurance, for the purpose of reducing the determination of the premium, rate, and cost of a policy of premium, rate, and cost of insurance.

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COUNT 2

On or about April 17, 2016, in the above-named judicial district, the crime of WORKERS' COMPENSATION FRAUD, in violation of INSURANCE CODE SECTION 11760(a), a felony, was committed by Almirante Perez, who did knowingly make and cause to be made a false and fraudulent statement, orally/or and in writing, of a fact material to the workers' compensation insurance, for the purpose of reducing the determination of the premium, rate, and cost of a policy of premium, rate, and cost of insurance.

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COUNT 3

On or about November 8, 2017, in the above-named judicial district, the crime of WORKERS' COMPENSATION FRAUD, in violation of INSURANCE CODE SECTION 11760(a), a

felony, was committed by Almirante Perez, who did knowingly make and cause to be made a false and fraudulent statement, orally and/or in writing, of a fact material to the workers' compensation insurance, for the purpose of reducing the determination of the premium, rate, and cost of a policy of premium, rate, and cost of insurance.

It is further alleged, as to counts 1, 2, and 3, that the offenses alleged are related felonies, a material element of which is fraud and embezzlement, which involved a pattern of related felony conduct, and the pattern of related felony conduct involved the taking of, and resulted in the loss by Republic Underwriters Insurance Company, NorGuard Insurance Compnau, dba Atlas General Insurance Company, and Ohio Security Insurance Company of more than five hundred thousand dollars (\$500,000), thus subjecting Almirante Perez to the additional punishment provided for in Penal Code sections 186.11(a)(2).

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#### COUNT 4

On or about April 1, 2013 through December 31, 2015, in the above-named judicial district, the crime of TAX EVASION, in violation of UNEMPLOYMENT INSURANCE CODE SECTION 2118.5, a felony, was committed by Almirante Perez, who, being a person required by law to collect, account for, and pay over any taxes or amount required to be withheld, did willfully fail to collect or truthfully account for and pay over the taxes.

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#### COUNT 5

On or about April 1, 2015 through September 30, 2019, in the above-named judicial district, the crime of TAX EVASION, in violation of UNEMPLOYMENT INSURANCE CODE SECTION 2118.5, a felony, was committed by Almirante Perez, who, being a person required by law to collect, account for, and pay over any taxes or amount required to be withheld, did willfully fail to collect or truthfully account for and pay over the taxes.

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#### COUNT 6

On or about October 1, 2017 through September 30, 2019, in the above-named judicial district, the crime of TAX EVASION, in violation of UNEMPLOYMENT INSURANCE CODE SECTION 2118.5, a felony, was committed by Almirante Perez, who, being a person required by

law to collect, account for, and pay over any taxes or amount required to be withheld, did willfully fail to collect or truthfully account for and pay over the taxes.

It is further alleged, as to counts 4, 5, and 6, that the offenses alleged are related felonies, a material element of which is fraud and embezzlement, which involved a pattern of related felony conduct, and the pattern of related felony conduct involved the taking of, and resulted in the loss by the Employment Development Department of more than five hundred thousand dollars (\$500,000), thus subjecting Almirante Perez to the additional punishment provided for in Penal Code sections 186.11(a)(2).

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**Allegations Regarding Tolling of the Statute of Limitations Within the Meaning of Penal Code § 803.5**

1. The discovery of the crime alleged in Count 1 occurred on June 21, 2016.
2. On June 21, 2016, Theresa Codilla completed an audit that showed that Alimirante Perez made misrepresentations to Atlas General Insurance Company for the purpose reducing the cost of his workers' compensation insurance premiums.
3. Prior to June 21, 2016, there was no actual or constructive knowledge Alimirante Perez had committed Workers' Compensation Insurance Premium Fraud.
4. The crime set forth in Count 1 was not discovered prior to June 21, 2016, because Atlas General Insurance Services had no reason to believe that Alimirante Perez was not truthful in his representations regarding the history of his business and the amount of his payroll.

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**Allegations Regarding Tolling of the Statute of Limitations Within the Meaning of Penal Code § 803.5**

1. The discovery of the crime alleged in Count 4 occurred on August 30, 2019.
2. On August 30, 2019, Katherine Gragg, and auditor for the Employment Development Department, determined that Alimirante Perez willfully and intentionally evaded paying taxes and assessed penalties for such willfulness.
3. Prior to August 30, 2019, there was no actual or constructive knowledge Alimirante Perez had willfully and intentionally evaded paying taxes.

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4. The crime set forth in Count 4 was not discovered prior to August 30, 2019, because the Employment Development Department was unaware that Alimirante Perez had employees who were being paid "under the table" and for whom taxes were not being pay over to the Employment Development Department.

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**NOTICE TO DEFENDANT AND DEFENDANT'S ATTORNEY**

Pursuant to Penal Code Sections 1054.5.(b), the People are hereby informally requesting that defense counsel provide discovery to the People as required by Penal Code Section 1054.3.

**NOTICE TO ATTORNEY**

The materials accompanying this notice may include information about witnesses. If so, these materials are disclosed to you pursuant to Penal Code section 1054.2 which provides: "No attorney may disclose or permit to be disclosed to a defendant the address or telephone number of a victim or witness whose name is disclosed to the attorney pursuant to subdivision (a) of Section 1054.1 unless specifically permitted to do so by the court after a hearing and a showing of good cause."

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT THIS COMPLAINT CONSISTS OF 6 COUNT(S).

Executed at San Bernardino, California, on June 10, 2020.

Michael Chiriatti

Michael Chiriatti

DECLARANT AND COMPLAINANT

Agency: District Attorney B of I-Workers Comp

Prelim Est. 02:00

Defendant  
Almirante Perez

Birth Date  
11/27/1976

Booking No.

CII No.

NCIC