

Survey of Past New York Felony Prosecutions for Falsifying Business Records

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A core crime that the Manhattan District Attorney will likely include in an indictment of former President Donald Trump is [“falsifying business records in the first degree,”](#) a felony under New York State law (N.Y. Penal Code § 175.10). Prosecutors and indeed all of us are compelled by the rule of law to consider how such a charge compares to past prosecutions. Are like cases being treated alike?

Here it appears they are. Prosecution of falsifying business records in the first degree is commonplace and has been used by New York district attorneys’ offices to hold to account a breadth of criminal behavior from the more petty and simple to the more serious and highly organized. We reach this conclusion after surveying the past decade and a half of criminal cases across all the New York district attorneys’ offices.

The Table below provides full details of many examples of cases we identified in the survey. A sample of representative precedents includes:

- **The People of the State of New York v. Josue Aguilar Dubon, AKA Saady Dubon, AKA Alejandro Ortiz** (October 2022) — Bronx business owner indicted for failing to report over \$1 million in income, avoiding paying \$60,000 in taxes.
- **The People of the State of New York v. Scott Kirtland** (February 2022) — Insurance broker indicted for allegedly creating/filing fraudulent certificates of liability insurance to further scheme to defraud.
- **The People of the State of New York v. James Garner** (November 2021) — Mental health therapy aide indicted for allegedly defrauding over \$35,000 in workers’ compensation benefits.
- **The People of the State of New York v. Jose Palmer** (November 2016) — Pleaded guilty to petit larceny for unemployment benefits fraud of over \$3,000, having initially been indicted for grand larceny and falsifying business records in the first degree.
- **The People of the State of New York v. Jason Holley** (November 2016) — Convicted by jury of falsifying business records in the first degree but acquitted of the predicate crime, insurance fraud.
- **The People of the State of New York v. Christina Murray** (May 2015) & **People v. Terrel Murray** (May 2014) — Married couple convicted of house fire insurance claim,

attempting to recover the cash value of various items of property that were ostensibly lost in the fire.

- **The People of the State of New York v. Barbara A. Freeland** (June 2013) — Convicted for falsely claiming on a food stamps application that a young adult lived with her.
- **The People of the State of New York v. Maria F. Ramirez** (August 2010) — Convicted for returning unpurchased items to a store in exchange for store credit, thus causing a false entry in a business record of an enterprise, and using the store credit to purchase additional items one day.

Before turning to the full Table listing these and many other cases, we offer a brief description of the applicable law. In New York, the criminal law on falsifying business records is found at Article 175 of New York’s penal code. The crime of falsifying business records can be committed in the second degree, which is a class A misdemeanor (N.Y. Penal Code § 175.05), or in the first degree, which is a class E felony (N.Y. Penal Code § 175.10).

An individual is “guilty of falsifying business records in the second degree when, with intent to defraud, he:

1. makes or causes a false entry in the business records of an enterprise; or
2. alters, erases, obliterates, deletes, removes or destroys a true entry in the business records of an enterprise; or
3. omits to make a true entry in the business records of an enterprise in violation of a duty to do so which he knows to be imposed upon him by law or by the nature of his position; or
4. prevents the making of a true entry or causes the omission thereof in the business records of an enterprise.” N.Y. Penal Code § 175.05

An individual “is guilty of falsifying business records in the first degree when he commits the crime of falsifying business records in the second degree, and when his intent to defraud includes an intent to commit another crime or to aid or conceal the commission thereof.” N.Y. Penal Code § 175.10.

For Trump to be prosecuted for felony violation of falsifying business records, the statute requires the DA to prove not only that Trump is guilty of falsifying business records (a misdemeanor), but that he did so with the intent to commit “another crime,” or aiding or concealing the commission of “another crime.”

The Table of cases follows.

N.Y. District Attorneys' Prosecutions for Falsifying Business Records: A Sample of Cases

<u>CASE NAME/YEAR</u>	<u>INDICTMENT DATE/ CONVICTION DATE</u>	<u>CHARGES INDICTED/CONVICTED</u>	<u>DA's OFFICE</u>	<u>CASE SUMMARY</u>
The People of the State of New York v. Carl Williams, Roy Dewar, Jatan Das	January 2023 (Indictment)	Indicted: <ul style="list-style-type: none"> ● First degree falsifying business records, a class E felony ● First degree offering a false instrument for filing ● Second degree falsifying business records ● Second degree offering a false instrument for filing ● Official misconduct ● Williams was additionally charged with third degree Assault. 	Bronx DA Darcel D. Clark	<p>NYC Department Of Corrections Officers Indicted For Attempting To Cover Up Assault On Inmate By Correction Officer By Filing False Report</p> <p>The trio were indicted on Jan. 23, 2023, after in October 2021 they "concealed misconduct and sought to protect another Correction Officer by omitting key facts from use of force reports," according to DOI Commissioner Jocelyn E. Strauber.</p> <p>It is alleged that "inside the Otis Bantum Correctional Center, Williams entered a housing area and began speaking with an inmate who was standing with his hands to his sides when Williams was allegedly observed on surveillance video striking the man in the face and taking a fighting stance. Das and Dewar both allegedly observed the assault. The investigation found that the defendants allegedly submitted reports to the Department of Correction claiming the inmate was the aggressor and that use of force was justified."</p>
The People of the State of New York v. Juan Escobar, Infinity Drywall Corp., Infinity	January 2023 (Indictment)	Indicted: <ul style="list-style-type: none"> ● Insurance Fraud in the First Degree, a class B felony, one count 	Manhattan DA Alvin L. Bragg Jr.	<p>Multi-Million Dollar Cash Payroll Insurance Fraud</p> <p>Defendant Juan Escobar and his companies are alleged to have defrauded the New York State Insurance Fund (NYSIF) of nearly \$3 million in insurance premium payments by</p>

<p>Quality Services Inc., JMC Drywall Corp., JJM Builders Inc.</p>		<ul style="list-style-type: none"> ● Falsifying Business Records in the First Degree ● Conspiracy in the Fourth Degree, a class E felony, one count 		<p>“significantly underreporting his payroll during annual insurance premium audits.”</p> <p>He “cashed more than \$26 million in checks at locations across Manhattan and Queens during the course of this scheme, using the cash to fund his companies’ unreported payrolls.” Escobar and his companies “fraudulently reported the smaller employee payrolls to the state, grossly reducing the amount of insurance payments” Escobar “and the companies were required to pay to NYSIF and leaving workers on large construction projects underinsured.</p> <p>To facilitate the scheme and separate himself from the transactions,” Escobar “issued cashier’s checks to shell companies in the names of family members, which were then cashed at his direction. The cashier’s checks were made to appear as legitimate payments to subcontractors for construction work. These proceeds were funneled to his off-the-books payroll, which typically totaled more than \$50,000 a week.”</p>
<p>The People of the State of New York v. Oneteam, Mario Rojas, Jr., And Steven Lyon</p>	<p>January 2023 (Indictment)</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Insurance Fraud in the First Degree, a class B felony, 3 counts ● Falsifying Business Records in the First Degree, a class E felony, 3 counts 	<p>Manhattan DA Alvin L. Bragg Jr.</p>	<p>\$7 Million Insurance Fraud</p> <p>The defendants were indicted for allegedly “defrauding the New York State Insurance Fund (“NYSIF”) of more than \$7 million in workers’ compensation insurance premium payments by filing doctored payroll-related documents that greatly reduced the size of’ Oneteam’s workforce.</p>

<p>The People of the State of New York v. Cindy Tappe</p>	<p>December 2022 (Indictment)</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Money Laundering in the First Degree, a class B felony ● Falsifying Business Records in the First Degree, a class E felony, two counts ● Grand Larceny in the Second Degree, a class C felony ● Offering a False Instrument for Filing in the First Degree, a class E felony, two counts 	<p>Manhattan DA Alvin L. Bragg Jr. and New York State Comptroller Thomas DiNapoli</p>	<p>Indictment of Former NYU Director of Finance for \$3.5M Fraud</p> <p>Defendant Cindy Tappe was indicted on multiple charges, including felony falsification of business records “for orchestrating an approximately \$3.5 million 6-year fraud relating to two New York University (“NYU”) programs. TAPPE used her position as the Director of Finance and Administration for NYU’s Metropolitan Center for Research on Equity and Transformation of Schools (the ‘Metro Center’) to divert approximately \$3.5 million intended for minority and women owned businesses. She ultimately routed \$3.3 million to bank accounts held by two shell companies TAPPE created, using some of the funds for NYU payments and employee reimbursements, but keeping more than \$660,000 to pay for personal expenses, including renovations to her home in Connecticut and an \$80,000 swimming pool.”</p>
<p>The People of the State of New York v. William Felcon, Thomas A. Felcon</p>	<p>December 2022 (Indictment)</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Grand Larceny in the Second Degree, a class C felony ● Grand Larceny in the Third Degree, a class D felony ● Falsifying Business Records in the First Degree, a class E felony ● Attempted Grand Larceny in the Second Degree, a class D felony 	<p>Manhattan DA Alvin L. Bragg Jr.</p>	<p>Two Individuals Alleged To Have Fraudulently Obtained More Than \$1.6M Through Pandemic Program Loans</p> <p>Both defendants “obtained federal loans for their respective companies. Both defendants made false statements in numerous loan applications regarding the companies’ number of employees, payroll amounts and intended use of the loan proceeds to the Paycheck Protection Program (“PPP”) and Economic Injury Disaster Loan (“EIDL”) programs. The loan programs were designed to assist businesses with retaining employees during the pandemic. None of the companies had employees or payroll expenses at all relevant times of the scheme.”</p>

		<ul style="list-style-type: none"> ● Scheme to Defraud in the First Degree, a class E felony ● Conspiracy in the Fifth Degree, a class A misdemeanor 		<p>“To facilitate the scheme, when applying for PPP loans,” both defendants “allegedly created fraudulent IRS reporting forms that falsely inflated the number of employees for each of the companies, and the amounts of the respective companies’ wages and payroll taxes.”</p> <p>“In total, the companies allegedly received more than \$600,000 in PPP loans from several different private lenders and received loan advances and more than \$1,000,000 EIDL loans for which they were not eligible.”</p>
The People of the State of New York v. Noni Porter, Destiny Colon	<p>October 2022 (Porter Indictment)</p> <p>August 2022 (Colon Indictment)</p>	<p>Indicted:</p> <p><u>Noni Porter:</u></p> <ul style="list-style-type: none"> ● Two counts of second degree Criminal Possession of a Forged Instrument ● Two counts of first degree Offering a False Instrument for Filing ● Two counts of third degree Criminal Possession of Forged Instrument ● Two counts of second degree Falsifying Business Records 	Bronx DA Darcel D. Clark	<p>Two Women Indicted For Fraud Involving “Phony” Coronavirus Vaccination Cards</p> <p>Noni Porter, a teacher, was arraigned in October 2022 after she “allegedly submitted a photo of her Covid-19 vaccination card to the New York City Department of Education Covid Portal and emailed a copy of the card to her principal, asking for the day off due to vaccine side effects. After the principal was alerted to possible fraudulent activity, an investigation began. Porter allegedly admitted to investigators the card was fraudulent and stated she paid \$60 for it.”</p> <p>Destiny Colon was arraigned in August 2022. She “worked for a contractor involved in the city’s vaccination efforts. NYS State Police found the defendant offering to sell vaccination cards through her Twitter account. The defendant then allegedly sold two vaccination cards to a Detective Investigator from the Bronx District Attorney’s Office posing as a person requesting them on two separate incidents. Additionally, Colon</p>

		<p><u>Destiny Colon:</u></p> <ul style="list-style-type: none"> ● Two counts of second degree Criminal Possession of a Forged Instrument ● Two counts of third degree Computer Tampering ● two counts of first degree Offering a False Instrument for Filing ● Two counts of Computer Trespass ● Two counts of third degree Criminal Possession of a Forged Instrument ● Two counts of first degree Falsifying Business Records ● Two counts of second degree Falsifying Business Records ● Two counts of Unauthorized Use of a Computer 		<p>allegedly uploaded the fraudulent vaccine information to the NYC Department of Health Citywide Immunization Registry indicating the “customer” received the vaccination.”</p>
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		<ul style="list-style-type: none"> ● Two counts of second degree Computer Tampering 		
The People of the State of New York v. Josue Aguilar Dubon, AKA Saady Dubon, AKA Alejandro Ortiz	October 2022 (Indictment)	<p>Indicted:</p> <ul style="list-style-type: none"> ● One count of second degree Forgery ● One count of second degree Falsifying Business Records ● One count of first degree Falsifying Business Records ● One count of second degree Offering a False Instrument for Filing ● One count of first degree Offering a False Instrument for Filing 	Bronx DA Darcel D. Clark	<p>Bronx Business Owner Indicted For Failing To Report Over \$1 Million In Income To Avoid Paying Taxes</p> <p>“According to the investigation, Aguilar operated Epic Auto Repair, located at 1179 Grinnell Place, and allegedly did not report his 2018 income of \$865,200.55, resulting in over \$50,000 in unpaid taxes. The defendant also allegedly failed to file tax returns in 2019 and did not report his \$148,985.10 income, resulting in more than \$10,000 in unpaid taxes.”</p>
The People of the State of New York v. Arthur Cohen	April 2022 (Indictment)	<p>Indicted:</p> <ul style="list-style-type: none"> ● Grand Larceny in the First Degree, a class B felony ● Grand Larceny in the Second Degree, a class C felony ● Grand Larceny in the Third Degree, a class D felony 	Manhattan DA Alvin L. Bragg Jr.	<p>Former Senior Equity Partner Charged With Stealing \$1.2 Million From His Law Firm</p> <p>Defendant Arthur Cohen, a licensed attorney, was charged with “stealing approximately \$1.2 million from his former law firm, underreporting his income over five years, and falsifying business records and legal claims in an attempt to cover his thefts.”</p> <p>“According to the indictment and statements made on the record, between January 2014 and February 2020, COHEN</p>

		<ul style="list-style-type: none"> ● Criminal Tax Fraud in the Third Degree, a class D felony ● Criminal Tax Fraud in the Fourth Degree, a class E felony, ● Offering a False Instrument for Filing in the First Degree, a class E felony ● Falsifying Business Records in the First Degree, a class E felony ● Offering a False Instrument for Filing in the Second Degree, a class A misdemeanor ● Perjury in the Third Degree, a class A misdemeanor 		<p>served as a senior equity partner and treasurer of the now-defunct Manhattan law firm of Gordon and Silber, P.C. From at least January 2014 until his suspension, COHEN used his position as treasurer to systematically steal funds from the firm. The defendant secretly directed the firm to pay his and his family’s credit cards, charged significant personal expenses to company cards, submitted fraudulent expense reports for fictitious expenses, and overpaid himself in 2019. The defendant hid his thefts, which exceeded \$1.2 million, with fabricated accounting entries and numerous fraudulent expense reports.”</p>
<p>The People of the State of New York v. Feder, Leifer, Big Apple Designers, Inc., Velocity Framers USA, Inc., Weinberger, Santander</p>	<p>February 2022 (Indictment)</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Insurance Fraud in the First Degree, a class B felony ● Falsifying Business Records in the First Degree ● Conspiracy in the Fourth Degree, a class E felony 	<p>Manhattan DA Alvin L. Bragg Jr.</p>	<p>\$20M Off-the-Books Compensation Scheme – Defendants Allegedly Paid Construction Workers In Cash to Avoid \$1.7M of Workers’ Compensation Premiums</p> <p>The defendants were alleged to have underreported their true payrolls to the New York State Insurance Fund (NYSIF), essentially submitting false information, and thus avoided paying required premiums (i.e., insurance fraud).</p>

<p>The People of the State of New York v. Scott Kirtland</p>	<p>February 2022 (Indictment)</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Scheme to Defraud in the First Degree, a class E felony ● Falsifying Business Records in the First Degree, a class E felony ● Offering a False Instrument for Filing in the First Degree, a class E felony ● Grand Larceny in the Second Degree, a class C felony 	<p>Manhattan DA Alvin L. Bragg Jr.</p>	<p>Insurance Broker Indicted for creating/filings fraudulent Certificates of Liability Insurance to further scheme to defraud</p> <p>Defendant Scott Kirtland was charged with grand larceny after having stolen “approximately \$350,000 intended as insurance premium payments from a contracting company that was a client of his firm.”</p> <p>In furtherance of Kirtland’s scheme to defraud, he provided some of his clients with fraudulent Certificates of Liability Insurance (“COI”) appearing to show the respective company clients as insured. “Four of the falsified COIs were filed with the New York City Department of Buildings. As a result of the fraudulent filings,” one of Kirtland’s clients was issued 24 work permits for construction projects at 14 buildings across Manhattan. He “created additional COIs that were filed with a property management company that hired” his client to “complete a facade restoration project at an apartment building on East 60th Street in Manhattan.” And also “created COIs that were filed with insurance consulting companies hired by one of the largest property management companies in New York City, which allowed” his client “to complete construction at buildings managed by that company.”</p>
<p>The People of the State of New York v. James Garner</p>	<p>November 2021 (Indictment)</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Third degree Grand Larceny ● Third degree Insurance Fraud 	<p>Bronx DA Darcel D. Clark</p>	<p>Defrauding Over \$35,000 From State Compensation Benefits</p> <p>Between July 2019 and July 2020, James Garner “allegedly defrauded New York State of workers’ compensation benefits of more than \$35,000. Garner was a full-time employee at the</p>

		<ul style="list-style-type: none"> ● Penalty for Fraudulent Practice ● Five counts of first degree Falsifying Business Records ● Five counts of second degree Falsifying Business Records ● Five counts of first degree Offering a False Instrument for Filing ● First degree Perjury 		Office of Mental Health at the New York City Children’s Center working as a mental health therapy aide. He was injured on the job in 2019. For about a year he claimed he was fully disabled and swore under oath he was not working. The investigation found he was able to work and was working increased hours at his part-time job.”
The People of the State of New York v. The Trump Corporation, d/b/a The Trump Organization, and The Trump Payroll Corp., d/b/a The Trump Organization	July 2021 (Indictment) December 2022 (Conviction)	Indicted/Convicted: <ul style="list-style-type: none"> ● Scheme to Defraud in the First Degree, a class E felony ● Falsifying Business Records in the First Degree, a class E felony ● Conspiracy in the Fourth Degree, a class E felony ● Criminal Tax Fraud in Third Degree, a class D felony ● Criminal Tax Fraud in the Fourth Degree, a class E felony 	Manhattan DA Cyrus Vance Jr., then DA Alvin L. Bragg Jr.	<p>All-Count Trial Convictions of The Trump Corporation and The Trump Payroll Corp. - Outcome Marks First-Ever Criminal Conviction of Former President Trump’s Companies</p> <p>Both corporations were convicted in December 2022 for “engaging in a 13-year scheme to defraud, as well as for conspiracy, criminal tax fraud and falsifying business records.” “The evidence presented to the jury proved that these two companies intentionally committed a sophisticated tax fraud scheme for more than a decade at the Trump Tower offices.” At the center of the scheme were the “companies’ high managerial agents Chief Financial Officer [Allen Weisselberg] and Controller Jeffrey McConney.”</p> <p>The initial indictment also included a charge for grand larceny against Weisselberg.</p>

				The companies were sentenced in January 2023: The Trump Corporation was sentenced to the maximum fine of \$810,000, having been convicted of nine felonies; and The Trump Payroll Corp. was sentenced to the maximum fine of \$800,000, having been convicted of eight felonies.
The People of the State of New York v. Allen Weisselberg	July 2021 (Indictment)	<p>Indicted/Convicted:</p> <ul style="list-style-type: none"> ● Grand Larceny in the Second Degree, a class C felony ● Falsifying Business Records in the First Degree ● Criminal Tax Fraud in the Third Degree, a class D felony ● Scheme to Defraud in the First Degree; a class E felony ● Conspiracy in the Fourth Degree, a class E felony ● Criminal Tax Fraud in the Fourth Degree, a class E felony ● Offering a False Instrument for Filing in the First Degree, a class E felony 	Manhattan DA Cyrus Vance Jr., then DA Alvin L. Bragg Jr.	<p>Trump Organization chief financial officer Weisselberg indicted on and pleads guilty to tax scheme to defraud</p> <p>On July 1, 2021, Chief Financial Officer Allen Weisselberg was indicted, along with the Trump Organization and Trump Payroll Corporation, with 15 felony counts, as part of a grand larceny and tax fraud scheme stretching from March 2005 through June 2021.</p> <p>He pleaded guilty to all 15 criminal charges brought against him. “He paid back over \$2 million in back taxes, penalties and interest and was sentenced on January 10, 2023, to five months in jail and five years’ probation for his role in the tax fraud scheme.”</p> <p>Trump’s CFO, Weisselberg, was convicted of a state felony based on false entries made in federal tax forms.</p> <p>According to the indictment:</p> <p style="padding-left: 40px;">The Falsification of Records by the Trump Organization Accounting Department in Furtherance of the Scheme to Defraud</p>

				<p>19. Weisselberg’s authorized annual compensation at all relevant times was fixed at a number certain. For example, from 2011 through 2018, his compensation was fixed at \$940,000, to be comprised of \$540,000 in base salary and \$400,000 in end-of-year bonus. However, at Weisselberg’s direction, the Trump Organization excluded from his reported gross income the amounts that were paid to him indirectly in the form of rent paid on his New York City apartment, tuition paid on his behalf to his family members’ private school, the automobile expenses paid in connection with his and his wife’s personal cars, and the other items described above. Weisselberg, received the benefit of these payments, and the Trump Organization internally tracked and treated many of them as part of his authorized annual compensation, ensuring that he was not paid more than his pre-authorized, fixed amount of gross compensation. However, the corporate defendants falsified other compensation records so that the indirect compensation payments were not reflected in Weisselberg’s reported gross income. Therefore, the W-2 forms and other compensation records reported to federal, state, and local tax authorities fraudulently understated the income that the ‘Trump Organization had paid Weisselberg. Weisselberg included the falsified information set forth on his W-2 forms when he filed his personal income tax returns.</p> <p>20. As a result of the defendants’ underreporting of Weisselberg’s income from 2005 through 2017, Weisselberg concealed approximately \$1,760,630 in</p>
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				<p>compensation from tax authorities, unlawfully evaded hundreds of thousands of dollars in federal, state, and local taxes, and requested and received refunds to which he was not entitled, including approximately \$94,902 in refunds from the United States Internal Revenue Service and approximately \$38,222 in refunds from the New York State Department of Taxation and Finance.</p>
<p>The People of the State of New York v. Paul J. Manafort Jr.</p>	<p>March 2019 (Indictment)</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Residential Mortgage Fraud in the First Degree, a class B felony ● Attempted Residential Mortgage Fraud in the First Degree, a class C felony ● Falsifying Business Records in the First Degree, a class E felony ● Conspiracy in the Fourth Degree, a class E felony, ● Scheme to Defraud in the First Degree, a class E felony 	<p>Manhattan DA Cyrus Vance Jr.</p>	<p>DJT’s Former Campaign Chairman Indicted for Real Estate Fraud and Falsifying Business Records in the First Degree</p> <p>Paul Manafort, Trump’s former campaign chairman, was charged with 16 felonies in connection to residential mortgage fraud, having allegedly lied to take out mortgage loans during 2015 to early 2017.</p> <p>However, in December 2019, in a 26-page ruling issued in Manhattan Supreme Court on Wednesday, Judge Maxwell Wiley granted Manafort’s motion to dismiss the indictment as barred by state double jeopardy.</p>
<p>The People of the State of New York v. Jerry Hamling</p>	<p>June 2020 (Pleads Guilty)</p>	<p>Convicted:</p> <ul style="list-style-type: none"> ● Falsifying business records in the second degree 	<p>Manhattan DA Cyrus Vance Jr.</p>	<p>Attorney pleads guilty to second degree falsification of business records</p> <p>Jerry Ray Hamling was an attorney who was convicted of falsifying business records in the second degree for his payroll</p>

				<p>company’s client as part of a workers’ compensation fraud scheme. A plea agreement was reached in “satisfaction of a multi-count indictment charging him with, among other things, directing Affinity Human Resources, LLC, the payroll processing company that he owned, to treat one of a construction company client's three constituent companies as a separate entity, rather than an alter-ego, thereby knowingly causing an omission in the construction company's payroll records.” In re Hamling, 2022 N.Y. Slip Op. 3790, (N.Y. App. Div. 2022).</p> <p>For further factual background, including the potential charges included on Hamling’s indictment, see a May 2018 civil forfeiture action brought by DA Vance against Hamling and others.</p>
The People of the State of New York v. Regina Lewis	<p>January 2018 (Indictment)</p> <p>April 2019 (Pleads Guilty)</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Scheme to Defraud in the First Degree ● Grand Larceny in the Second, Third, and Fourth Degrees ● Falsifying business Records in the First Degree <p>Convicted:</p> <ul style="list-style-type: none"> ● Grand Larceny in the Second Degree 	Manhattan DA Cyrus Vance Jr.	<p>Hurricane Sandy Relief Worker Pleads Guilty To Stealing Over \$100K Earmarked For Disaster Victims</p> <p>Regina Lewis worked as a Disaster Case Manager for the Council of People’s Organization (COPO), a New York City charity. She was indicted in January 2018 for submitting “false applications requesting money for Hurricane Sandy victims, altering their names, and even creating fake case files. The files named her accomplices, including her boyfriend, as landlords of the victims who needed assistance. After funding became available for these ‘victims,’ Lewis would collect the checks and distribute them to the other defendants for personal use.” The indictment alleged that the funds, which authorities initially said amounted to around \$200K, were used for dining, shopping, and paying for insurance.</p>

				In April 2019, she pleaded guilty to the second degree grand larceny charge in exchange for 5 months' probation.
The People of the State of New York v. Sandy Arkhurst, John Penafiel, Christopher Squillaro, Orlando Rivera, and Michael Nicholson	November 2017 (Indicted) October 2019 (Arkhurst Pleads Guilty) July 2018 (Rivera Pleads Guilty)	<u>Sandy Arkhurst</u> Indicted: <ul style="list-style-type: none"> ● Second degree assault ● Third degree Assault ● First degree falsifying business records Convicted: <ul style="list-style-type: none"> ● Second degree assault ● First degree falsifying business records ● Official misconduct <u>Orlando Rivera</u> Indicted: <ul style="list-style-type: none"> ● First degree falsifying business records Convicted: <ul style="list-style-type: none"> ● Official misconduct 	Bronx DA Darcel D. Clark	NYC Department of Correction Officers cover up officer assault on inmate “ According to the investigation , on June 3, 2016, the defendant [Sandy Arkhurst], leader of the Probe Team, and other DOC Officers, responded to the Eric M. Taylor Center after the victim, Rodolfo Rodriguez, 18, an inmate at the time, refused to enter his housing area. Rodriguez was pepper- sprayed by another Officer and taken to the shower area to wash it off. While Rodriguez was rear-cuffed, Arkhurst punched and kicked him, and hit him with a wooden baton. After the beating, Arkhurst falsified information in a DOC Use of Force Report regarding the incident. He also failed to provide medical aid to the inmate, who had sustained multiple injuries.” The other defendants were also accused of falsifying information in a use of force report. In October 2019, Arkhurst pleaded guilty to second degree assault, first degree falsifying business records, and official misconduct and was sentenced to five years' probation and 200 hours of community service. The People had requested a sentence of one to three years in prison. “ Rivera pleaded guilty to official misconduct and resigned in July 2018, Patrice O'Shaughnessy, a spokesperson for the Bronx D.A., told Gothamist. He received a conditional discharge.”

<p>The People of the State of New York v William Stanley</p>	<p>November 2016</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Two counts of first degree Offering a False Instrument for Filing ● Two counts of second degree Offering a False Instrument for Filing ● Two counts of first degree Falsifying Business Records ● Two counts of second degree Falsifying Business Records ● Making a Punishable False Written Statement ● Second degree Unlawful Imprisonment ● Official Misconduct 	<p>Bronx DA Darcel D. Clark</p>	<p>NYPD School Safety Officer Indicted For Falsely Arresting Man After Parking Space Dispute</p> <p>William Stanley, a School Safety Officer, was “indicted for falsely arresting a Bronx man in retaliation for a dispute over parking near an NYPD office in the Tremont section of the Bronx.”</p>
<p>The People of the State of New York v. Jose Palmer</p>	<p>November 2016 (Conviction)</p>	<p>Indicted:</p> <ul style="list-style-type: none"> ● Grand larceny in the third degree ● Falsifying business records in the first degree <p>Convicted:</p> <ul style="list-style-type: none"> ● Petit larceny 	<p>Queens County DA Richard Brown</p>	<p>Unemployment Benefits Fraud</p> <p>Jose Palmer “had submitted false information in order to receive unemployment benefits, and that he had received in excess of \$3,000 in such benefits while he had, in fact, been employed. After plea negotiations, defendant agreed to plead guilty to petit larceny in exchange for a promised sentence of paying \$7,311.89 in restitution and completing three years of probation. The grand larceny charge was then reduced to petit larceny (Penal Law § 155.25), the falsifying business records charge was dismissed, and defendant pleaded guilty to petit larceny.” People v. Palmer, 66 Misc. 3d 126(A), 119 N.Y.S.3d</p>

				816 (N.Y. App. Term. 2019). See also People v. Palmer , 2017 N.Y. Slip Op. 73271, (N.Y. App. Term 2017).
The People of the State of New York v. Jason Holley	November 2016 (Conviction)	<p>Indicted:</p> <ul style="list-style-type: none"> Insurance fraud in the fifth degree Falsifying business records in the first degree <p>Convicted</p> <ul style="list-style-type: none"> Falsifying business records in the first degree 	Rochester DA Sandra Doorley	<p>Defendant acquitted of insurance fraud but convicted of falsifying business records</p> <p>“Although the jury acquitted defendant of insurance fraud, which is the crime the People alleged that defendant intended to commit or conceal by falsifying business records, the jury could “convict defendant of falsifying business records if the jury concluded that defendant had intended to commit or conceal another crime, even if he was not convicted of the other crime” (People v. McCumiskey, 12 A.D.3d 1145, 1146, 784 N.Y.S.2d 816 [4th Dept. 2004]; see People v. Crane, 87 A.D.3d 1386, 1386, 930 N.Y.S.2d 338 [4th Dept. 2011], <i>lv denied</i> 17 N.Y.3d 952, 936 N.Y.S.2d 78, 959 N.E.2d 1027 [2011]).” People v. Holley, 198 A.D.3d 1351, 1352, 155 N.Y.S.3d 258, 260 (2021), leave to appeal denied, 38 N.Y.3d 928, 184 N.E.3d 851 (2022)</p>
The People of the State of New York v. Michael Shvo (and others)	September 2016 (Indictment) April 2018 (Convicted)	<p>Indicted:</p> <ul style="list-style-type: none"> Criminal Tax Fraud in the Second, Third, and Fourth Degrees Offering a False Instrument for Filing in the First Degree Falsifying Business Records in the First Degree 	Manhattan DA Cyrus Vance Jr.	<p>Real estate developer and art collector Michael Shvo enters plea for evading \$1M in taxes</p> <p>Real estate developer and collector Michael Shvo, his companies, Shvo Art Ltd. and Seren LLC, and two shipping companies and their principals were indicted in September 2016 in New York City for participating in a scheme to evade the payment of more than \$1 million in state and local sales and use taxes associated with the purchase of fine art, furniture, jewelry, and Ferrari 458 Spider.</p>

		<p>Convicted:</p> <ul style="list-style-type: none"> ● Criminal Tax Fraud in the Second and Third 		<p>Shvo pleaded guilty in April 2018 to second and third degree criminal tax fraud, under terms of a plea agreement requiring Shvo to pay around \$3.5 million in taxes and penalties.</p>
<p>The People of the State of New York v. Christina Murray</p> <p>The People of the State of New York v. Terrell L. Murray</p>	<p>May 2015 (conviction)</p> <p>March 2014 (conviction)</p>	<p>Convicted:</p> <ul style="list-style-type: none"> ● Insurance fraud in the third degree ● Falsifying business records in the first degree 	<p>Rochester DA Sandra Doorley</p>	<p>House Fire Insurance claim</p> <p>Both prosecutions arise out of the same facts. Christina and Terrell Murray were married and had carried out an “insurance-for-profit arson.” The pair filed an insurance claim attempting to recover the cash value of various items of property that were “ostensibly” lost in the house fire. <i>See</i> People v. (Christina) Murray, 191 A.D.3d 1324, 140 N.Y.S.3d 645, 647 (2021) and People v. (Terrell) Murray, 185 A.D.3d 1507, 1507, 128 N.Y.S.3d 736, 737 (2020).</p> <p>Christian Murray had “claimed \$5,000 for a leather sectional on her insurance claim form.” However, a receipt indicated that she had bought the sectional for \$1,895 in cash. “Testimony further established that many of the items that” she “claimed either did not belong to her or were not in the house at the time of the fire.” Murray, 191 A.D.3d 1324.</p>
<p>The People of the State of New York v. John Cassisi, David Adelhardt, Arthur Fazio</p>	<p>John Cassisi and Fazio; October 2015 (Conviction)</p> <p>David Adelhardt: December 2015 (Conviction)</p>	<p>Convicted:</p> <ul style="list-style-type: none"> ● Falsifying business records in the first degree 	<p>Manhattan DA Cyrus Vance Jr.</p>	<p>Construction Executives Admit To Taking and Facilitating around \$500,000 in Bribes</p> <p>Former Citigroup Inc executive and onetime child star John Cassisi was sentenced to up to at least two years in prison in December 2015 after pleading guilty to taking at least \$500,000 in bribes from contracting companies seeking business with the bank.</p>

				<p>“The bribes were sometimes delivered as cash-stuffed envelopes to the Citigroup executive. Other times, contractors seeking business sent checks to a fake company that the executive ran from his house. One electrical company bought him a lavish hunting trip in Alaska. Another contractor built a patio and barbecue at the executive’s home.”</p> <p>Others who pleaded guilty in connection with the scheme included Arthur Fazio, a former senior vice president at Citi, and David Adelhardt, the president of Adelhardt Construction Corp.</p> <p>Adelhardt pleaded guilty to falsifying purchase orders to hide his firm’s work at Cassisi’s home, as well as payments for hunting trips.</p> <p>On October 6, 2015, both Fazio and Cassisi pleaded guilty to falsifying business records. Fazio pleaded guilty to creating fake invoices to help Cassisi hide the work being done at his home, and Cassisi pleaded guilty to accepting bribes and laundering money in connection with his work overseeing construction for Citigroup.</p> <p>See also: Adelhardt Constr. Corp. v. Citicorp N. Am., Inc., Index No.: 655186/2018, (N.Y. Sup. Ct. 2019)</p>
The People of the State of New York v. Diane Casino, David Rodriguez	March 2014 (Conviction)	Convicted: <ul style="list-style-type: none"> Falsifying business records in the second degree 	Manhattan DA Cyrus Vance Jr.	<p>Dewey & LeBoeuf employees plead guilty to second degree falsifying business records</p> <p>As part of Cyrus Vance Jr.’s prosecution of four former bosses of Dewey & LeBoeuf, seven former employees pleaded guilty</p>

				and agreed to help DA Vance. Of those seven, two (Diane Casino and David Rodriguez) pleaded guilty to second degree falsifying business records. Casino and Rodrriguez were sentenced to complete 50 hours of community service.
The People of the State of New York v. Structure Tone, Inc.	April 2014 (Conviction)	Indicted/Convicted: <ul style="list-style-type: none"> Falsifying business records in the first degree 		<p>A New York interiors business pleads guilty to falsifying purchase orders with the intent to defraud clients.</p> <p>Manhattan-based construction company Structure Tone, Inc (STI), was charged and pleaded guilty to falsifying business records in the first degree afterhe falsified purchase orders with the intent to defraud his clients. “STI required the subcontractors on jobs where it was construction manager (CM) jobs to increase their bids by adding, in many cases, unnecessary contingencies listed in an addendum provided by STI. This practice was concealed from the CM clients. Once the CM clients agreed to pay the subcontractors’ increased bids, STI also procured additional discounts and savings from these subcontractors that were not passed along to the clients. STI then created fraudulent purchase orders containing these increased amounts and omitting any discounts provided by subcontractors – in many cases caused the CM clients to overpay. The subcontractors held these overpayment amounts for STI. STI recovered these overpayment amounts by inducing these same subcontractors to provide discounts to STI on other, unrelated GC projects.</p>

<p>The People of the State of New York v. Barbara A. Freeland</p>	<p>June 2013 (Conviction)</p>	<p>Convicted:</p> <ul style="list-style-type: none"> ● Falsifying business records in the first degree ● Offering false instrument for filing in first degree 	<p>Steuben County DA Brooks Baker</p>	<p>Fraudulent application for Food Stamps</p> <p>Barbara Freeland made “an application for food stamp benefits in which she indicated that a young adult, who had previously lived with defendant at her parents’ house, was residing with her at her new residence.” People v. Freeland, 213 A.D.3d 1240, 182 N.Y.S.3d 838, 842 (2023)</p>
<p>The People of the State of New York v. Victor Rodman, Michelle Hubert</p>	<p>January 2012 (Indictment)</p>	<p>Indicted:</p> <p><u>Victor Rodman:</u></p> <ul style="list-style-type: none"> ● Assault in the Second Degree, class D felony ● Two counts of Offering a False Instrument for Filing in the First Degree, class E felony ● Two counts Falsifying Business Records in the First Degree, class E felony ● Assault in the Third Degree, class A misdemeanor ● Three counts of Official Misconduct, class A misdemeanor. <p><u>Michelle Hubert:</u></p>	<p>Bronx DA Darcel D. Clark</p>	<p>Former Rikers Island Correction Officers File False Reports To Cover Up Assault On Inmate By Officer</p> <p>Victor Rodman assaulted inmate Carlos Sanchez. Rodman “struck Sanchez once in the face, causing a broken nose, and permanent loss of vision in his left eye.” Both Rodman and colleague Michelle Hubert “attempted to cover up the assault as well as” Rodman’s “presence in the building by claiming in reports that then” Correctional Officer Rodman “was not there. Eyewitness testimony and surveillance video contradicted their accounts.”</p> <p>The pair were indicted in early 2012. Following a 2015 non-jury trial, Rodman was convicted of two counts of first degree falsifying business records, and 3rd degree assault. In January 2016, he was sentenced to “90 days in jail, to be served on the weekends, along with 250 hours of community service and a three-year conditional discharge.”</p> <p>Hubert, who was tried with Rodman, was convicted of three counts of falsifying business records in the first degree. She was sentenced to a “three-year conditional discharge, with the condition of 200 hours community service.”</p>

		<ul style="list-style-type: none"> • Three counts of Offering a False Instrument for Filing in the First Degree • Three counts of Falsifying Business Records in the First Degree • Official Misconduct 		
The People of the State of New York v. Maria F. Ramirez	August 2010 (Conviction)	<p>Convicted:</p> <ul style="list-style-type: none"> • Falsifying business records in the first degree • Criminal mischief in the fourth degree • Petit larceny 	Ontario County DA Michael Tantillo	<p>Defendant returned unpurchased items to a store in exchange for store credit, thus causing a false entry in a business record of an enterprise</p> <p>Defendant Maria Ramirez “knowingly returned unpurchased merchandise at a Lord & Taylor store in exchange for store credit. Defendant then used the fraudulently obtained store credit to purchase several other items of merchandise before she left the store. Thus, the People established that defendant ‘cause[d] a false entry in the business records of an enterprise’ (§ 175.05), i.e., that she returned merchandise that she had not in fact purchased, and that she thereby ‘inten[ded] ... to aid or conceal [her] commission’ of the crime of petit larceny (§ 175.10.)” People v. Ramirez, 99 A.D.3d 1241, 951 N.Y.S.2d 810 (2012)</p>
The People of the State of New York v. Richard Garaventa Jr	February 2009 (Indicted) July 2009 (Conviction)	<p>Convicted:</p> <ul style="list-style-type: none"> • Grand Larceny in the first degree • Criminal possession of stolen property in the first degree 	Manhattan DA Cyrus Vance Jr.	<p>VP at Morgan Stanley steals \$2.51 million from company</p> <p>“Prosecutors accused Garaventa of causing the issuance of 50 checks from an in-house Morgan Stanley account in amounts ranging from \$8,670 to \$74,812, and depositing them in a JPMorgan Chase & Co checking account in the name of NY Transfer Corp, which he incorporated...They said Garaventa</p>

		<ul style="list-style-type: none">● Falsifying business records in the first degree		<p>used his account to cover personal expenses including mortgage payments, airline tickets to Aruba and Florida, jewelry, car services and restaurant bills. The scheme ran from September 2001 to December 2008, prosecutors said.”</p> <p>Initially faced with a 43-count indictment, Garaventa pleaded guilty in July 2009 to grand larceny and falsifying business records.</p>
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