

SUPERIOR COURT OF N.J.
FILED

DEC 03 2007

Thomas J. M...
Acting Clerk

SUPERIOR COURT OF NEW JERSEY
LAW DIVISION - CRIMINAL

State Grand Jury
Number SGJ 551-07-1

Superior Court
Docket Number 07-12-00167-S

STATE OF NEW JERSEY

)

INDICTMENT

v.

)

CHRISTOPHER NEMETH

)

MARISOL GARCIA

)

and

)

NEMETH ENTERPRISES INC.
(previously known as
NEMETH ASPHALT PAVING COMPANY

)

)

The Grand Jurors of and for the State of New Jersey, upon
their oaths, present that:

COUNT ONE

(Conspiracy - Second Degree)

CHRISTOPHER NEMETH

MARISOL GARCIA

and

NEMETH ENTERPRISES INC.

between on or about July 31, 1999 through July 31, 2007, at the
Township of Greenwich, in the County of Warren, at the City of
Trenton, in the County of Mercer, elsewhere, and within the
jurisdiction of this Court, with the purpose of promoting or

facilitating the commission of the crime of Misapplication of Government Property, did conspire, confederate, and agree together that:

A. One or more of them would engage in the conduct which would constitute the aforesaid crime, or an attempt or solicitation to commit the aforesaid crime; or

B. One or more of them would aid in the planning, attempt, solicitation or commission of the aforesaid crime, that is:

1. Misapplication of Government Property, in that one or more of them would apply or dispose of property belonging to or required to be withheld for the benefit of the government, in a manner which they knew to be unlawful and that involved substantial risk of loss or detriment to the owner of the property and did derive a benefit therefrom of \$75,000 or more, contrary to the provisions of N.J.S.A. 2C:21-15,

All in violation of the provisions of N.J.S.A. 2C:5-2, and against the peace of this State, the government and dignity of the same.

COUNT TWO

(Misapplication of Government Property - Second Degree)

CHRISTOPHER NEMETH

MARISOL GARCIA

and

NEMETH ENTERPRISES INC.

between on or about July 31, 1999 through July 31, 2007, at the Township of Greenwich, in the County of Warren, at the City of Trenton, in the County of Mercer, elsewhere, and within the jurisdiction of this Court, did apply or dispose of property belonging to or required to be withheld for the benefit of the government, in a manner which they knew to be unlawful and that involved substantial risk of loss or detriment to the owner of the property and for whose benefit the property was entrusted and did derive a benefit therefrom of \$75,000 or more, that is, the said, CHRISTOPHER NEMETH, MARISOL GARCIA, and NEMETH ENTERPRISES INC., a Pennsylvania Corporation, did apply or dispose of money in an amount of \$75,000 or more, being New Jersey employee and employer payroll taxes, collected for and belonging to Department of Treasury of the State of New Jersey, in a manner they knew to be in violation of the provisions of the State Uniform Tax Procedure Law, N.J.S.A. 54:48-1 et seq., and involving a substantial risk of loss or detriment to the Department of the Treasury of the State of New Jersey, contrary to the provisions

of N.J.S.A. 2C:21-15, N.J.S.A. 2C:2-6, N.J.S.A. 2C:2-7, and
N.J.S.A. 2C:20-2b(4) and N.J.S.A. 2C:21-8.1b, and against the
peace of this State, the government and dignity of the same.

COUNT THREE

(Failure to File Quarterly Contribution Reports - Third Degree)

CHRISTOPHER NEMETH

MARISOL GARCIA

and

NEMETH ENTERPRISES INC.

between on or about July 31, 1999 through July 31, 2007, at the Township of Greenwich, in the County of Warren, at the City of Trenton, in the County of Mercer, elsewhere, and within the jurisdiction of this Court, did fail to file tax returns or reports as required by the provisions of any State tax law with the intent to defraud the State or to evade, avoid or otherwise not make timely payment of any tax, fee, penalty, interest or any part thereof due pursuant to the provisions of the State Uniform Tax Procedure Law, N.J.S.A. 54:48-1 et seq., as amended and supplemented, or any State tax law, that is, the said CHRISTOPHER NEMETH, MARISOL GARCIA, and NEMETH ENTERPRISES INC., a Pennsylvania corporation, did fail to file quarterly contribution tax reports, FORM NJ-927, required to be filed pursuant to the provisions of N.J.S.A. 54A:7-4 with the intent to defraud or evade payment or any part thereof New Jersey payroll taxes, for the quarters ending July 31, 1999 through July 31, 2007 to the Director of the Division of Taxation in the Department of the Treasury of the State of New Jersey, contrary to the provisions of N.J.S.A. 54:52-8, N.J.S.A. 2C:2-6 and

N.J.S.A. 2C:2-7, and against the peace of the State, the government and dignity of the same.

COUNT FOUR

(Failure to Pay Payroll Taxes - Third Degree)

CHRISTOPHER NEMETH

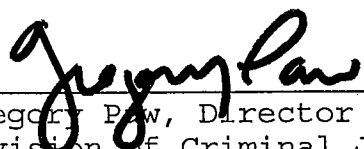
MARISOL GARCIA

and

NEMETH ENTERPRISES, INC.

between on or about July 31, 1999 through July 31, 2007, at the Township of Greenwich, in the County of Warren, at the City of Trenton, in the County of Mercer, elsewhere, and within the jurisdiction of this Court, did fail to pay or turn over when due any tax, fee, penalty or interest or any part thereof required to be paid pursuant to the provisions of the State Uniform Tax Procedure Law, N.J.S.A. 54:48-1 et seq., as amended and supplemented, or any State tax law, with the intent to evade, avoid or otherwise not make timely payment or deposit of any tax, fee, penalty or interest or any part thereof, that is, the said CHRISTOPHER NEMETH, MARISOL GARCIA, NEMETH ENTERPRISES Inc., did fail to pay or turn over employee and employer payroll taxes for the quarters ending July 31, 1999 through July 31, 2007 to the Director of the Division of Taxation in the Department of the Treasury of the State of New Jersey, required to be paid pursuant to the provisions of the State Uniform Procedure Law, N.J.S.A. 54:48-1 et seq., as amended and supplemented, or any State tax law, with the intent to evade, avoid or otherwise not make timely payment or deposit of said taxes, contrary to the provisions of

N.J.S.A. 54:52-9, N.J.S.A. 2C:2-6 and N.J.S.A. 2C:2-7, and
against the peace of the State, the government and dignity of the
same.



Gregory Paw, Director
Division of Criminal Justice

A TRUE BILL:



, Foreperson

Dated: 12/3/07

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Andrew J. Pata
Acting Clerk

STATE OF NEW JERSEY)

v.)

CHRISTOPHER NEMETH)

MARISOL GARCIA)

ORDER OF VENUE

and)

NEMETH ENTERPRISES, INC.)

previously known as

NEMETH ASPHALT PAVING COMPANY)

An Indictment having been returned to this Court by the
State Grand Jury in the above captioned matter,

IT IS ORDERED on this 3rd day of December, 2007,
pursuant to paragraph 8 of the State Grand Jury Act, that the
County of Mercer be and hereby is designated as the County of venue
for the purpose of trial.

IT IS FURTHER ORDERED that the Clerk of the Superior Court
shall transmit forthwith the Indictment in this matter and a
certified copy of this Order to the Criminal Division Manager of
the County of Mercer for filing.

Linda R. Feinberg
Linda R. Feinberg, A.J.S.C.