

**SUPERIOR COURT OF CALIFORNIA  
COUNTY OF CONTRA COSTA**

THE PEOPLE OF THE STATE OF CALIFORNIA,  
Plaintiff,

v.

MAUROSAN MILHOMEN,  
dob 12/06/1966;  
JORGE DASILVA NEUKIRCHEN,  
dob 08/12/1966;  
Defendants.

Docket: 01-193357-1  
DA No: 0130953585

COMPLAINT - FELONY

Count 1) PC182(a)(1)  
Count 2) IC11760(a)  
Count 3) IC11760(a)  
Count 4) IC11760(a)  
Count 5) IC11760(a)  
Count 6) IC11760(a)  
Count 7) IC11760(a)  
Count 8) IC11760(a)  
Count 9) UI2117.5  
Count 10) UI2118.5  
Count 11) UI2110.3  
Count 12) UI2108

**COUNT 1 – CONSPIRACY TO COMMIT A CRIME**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of PC182(a)(1), Conspiracy To Commit A Crime, committed as follows:

On or about March 22, 2012, in the County of Contra Costa, State of California, the crime of Conspiracy To Commit A Crime in violation of PC182(a)(1), a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN did unlawfully conspire together and with another person and persons whose identity is unknown to commit the crime of Insurance Fraud, in violation of Section 11760 of the Insurance Code, a felony; that pursuant to and for the purpose of carrying out the objectives and purposes of the aforesaid conspiracy, the said defendants, MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN committed the following overt act and acts at and in the County of Contra Costa:

1. Took and passed a test in order to obtain a license from the Contractors' State Licensing Board (CSLB) that included a section on compliance with insurance and tax laws;
2. Managed and operated a construction company under that license from CSLB;
3. Maintained a website and competed for residential construction business demolishing and installing driveways, patios, retaining walls, pool decks, and other projects;
4. Obtained workers compensation insurance to cover employees for injury;
5. Violated the Business and Professions Code by outsourcing labor costs to unlicensed subcontractors in order to avoid paying for the costs of insurance and taxes;
6. Lied to insurance carriers in order to conceal the unlicensed subcontractors;
7. Received notice from Markel Insurance in January of 2017 cancelling the policy due to the use of day labor, uninsured subcontractors, and an injury reported to an employee that was not listed on the disclosed payroll of the company;

8. Submitted a new application to Cypress, a subsidiary of Berkshire Hathway, for workers compensation insurance in March of 2017, and falsely stated on the application that VIKING PAVERS, INC. does not use any subcontractors;
9. Received a citation from the Contractors' State Licensing Board in July of 2017 for using an unlicensed subcontractor;
10. Told the Contractors' State Licensing Board that the company would check the license of people claimed as subcontractors in the future;
11. Received a citation from the Department of Industrial Relations in December of 2017 for using unlicensed subcontractors;
12. Submitted another application to Cypress for workers compensation insurance in March of 2018 and again falsely stated on the application that VIKING PAVERS, INC. does not use any subcontractors;
13. Paid hundreds of thousands of dollars of payroll through the continued use of unreported labor and unlicensed subcontractors again throughout 2018;
14. From January through July of 2018, cashed revenue checks at a check cashing facility in order to hide pay to employees and unlicensed subcontractors from the company's payroll bank accounts and financial records;
15. Created a bank account for a shell company called VIKING PAVERS INSTALLATION at a separate bank, cashed revenue checks into that account, and used it to hide pay to employees and unlicensed subcontractors from the company's payroll bank accounts and financial records;

## **COUNT 2 – WORKERS' COMPENSATION FRAUD**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of IC11760(a), Workers' Compensation Fraud, committed as follows:

On or between March 22, 2012 and April 12, 2013, in the County of Contra Costa, State of California, the crime of Workers' Compensation Fraud in violation of IC11760(a), a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN did knowingly make and cause to be made a false and fraudulent statement, orally 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.

### **ENHANCEMENT 1**

PC803(c): Special Allegation-Statute Of Limitations-Late Discovery (Zamora Allegation)

It is further alleged as to Count listed above, offenses described in Penal Code section 803(c), that the above violation was not discovered until December 5, 2016 by Markel Insurance when Markel received an injury claim by an employee that reported working at Viking Pavers even though the company had not been declaring him for premium purposes, and that no victim of said violation and no law enforcement agency chargeable with the investigation and prosecution of said violation had actual and constructive knowledge of said violation, within the meaning of Penal Code section 803(c).

## **COUNT 3 – WORKERS' COMPENSATION FRAUD**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of IC11760(a), Workers' Compensation Fraud, committed as follows:

On or between March 22, 2013 and May 14, 2015, in the County of Contra Costa, State of California, the crime of Workers' Compensation Fraud in violation of IC11760(a), a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN did knowingly make and cause to be made a false and fraudulent statement, orally 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.

#### ENHANCEMENT 1

PC803(c): Special Allegation-Statute Of Limitations-Late Discovery (Zamora Allegation)

It is further alleged as to Count listed above, offenses described in Penal Code section 803(c), that the above violation was not discovered until December 5, 2016 by Markel Insurance when Markel received an injury claim by an employee that reported working at Viking Pavers even though the company had not been declaring him for premium purposes, and that no victim of said violation and no law enforcement agency chargeable with the investigation and prosecution of said violation had actual and constructive knowledge of said violation, within the meaning of Penal Code section 803(c).

#### COUNT 4 – WORKERS' COMPENSATION FRAUD

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of IC11760(a), Workers' Compensation Fraud, committed as follows:

On or between March 22, 2014 and March 31, 2015, in the County of Contra Costa, State of California, the crime of Workers' Compensation Fraud in violation of IC11760(a), a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN did knowingly make and cause to be made a false and fraudulent statement, orally 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.

#### ENHANCEMENT 1

PC803(c): Special Allegation-Statute Of Limitations-Late Discovery (Zamora Allegation)

It is further alleged as to Count listed above, offenses described in Penal Code section 803(c), that the above violation was not discovered until December 5, 2016 by Markel Insurance when Markel received an injury claim by an employee that reported working at Viking Pavers even though the company had not been declaring him for premium purposes, and that no victim of said violation and no law enforcement agency chargeable with the investigation and prosecution of said violation had actual and constructive knowledge of said violation, within the meaning of Penal Code section 803(c).

#### COUNT 5 – WORKERS' COMPENSATION FRAUD

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of IC11760(a), Workers' Compensation Fraud, committed as follows:

On or between March 22, 2015 and April 15, 2016, in the County of Contra Costa, State of California, the crime of Workers' Compensation Fraud in violation of IC11760(a), a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN did knowingly make and cause to be made a false and fraudulent statement, orally 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.

#### ENHANCEMENT 1

PC803(c): Special Allegation-Statute Of Limitations-Late Discovery (Zamora Allegation)

It is further alleged as to Count listed above, offenses described in Penal Code section 803(c), that the above violation was not discovered until December 5, 2016 by Markel Insurance when Markel received an injury claim by an employee that reported working at Viking Pavers even though the company had not

been declaring him for premium purposes, and that no victim of said violation and no law enforcement agency chargeable with the investigation and prosecution of said violation had actual and constructive knowledge of said violation, within the meaning of Penal Code section 803(c).

#### **COUNT 6 – WORKERS' COMPENSATION FRAUD**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of IC11760(a), Workers' Compensation Fraud, committed as follows:

On or between March 22, 2016 and May 25, 2017, in the County of Contra Costa, State of California, the crime of Workers' Compensation Fraud in violation of IC11760(a), a Felony, was committed in that MAUROSAN MILHOMEN did knowingly make and cause to be made a false and fraudulent statement, orally 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.

#### **ENHANCEMENT 1**

PC803(c): Special Allegation-Statute Of Limitations-Late Discovery (Zamora Allegation)

It is further alleged as to Count listed above, offenses described in Penal Code section 803(c), that the above violation was not discovered until December 5, 2016 by Markel Insurance when Markel received an injury claim by an employee that reported working at Viking Pavers even though the company had not been declaring him for premium purposes, and that no victim of said violation and no law enforcement agency chargeable with the investigation and prosecution of said violation had actual and constructive knowledge of said violation, within the meaning of Penal Code section 803(c).

#### **COUNT 7 – WORKERS' COMPENSATION FRAUD**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of IC11760(a), Workers' Compensation Fraud, committed as follows:

On or between March 22, 2017 and March 22, 2018, in the County of Contra Costa, State of California, the crime of Workers' Compensation Fraud in violation of IC11760(a), a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN did knowingly make and cause to be made a false and fraudulent statement, orally 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.

#### **COUNT 8 – WORKERS' COMPENSATION FRAUD**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of IC11760(a), Workers' Compensation Fraud, committed as follows:

On or between January 1, 2018 and January 24, 2019, in the County of Contra Costa, State of California, the crime of Workers' Compensation Fraud in violation of IC11760(a), a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN did knowingly make and cause to be made a false and fraudulent statement, orally 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.

### **COUNT 9 – PAYROLL TAX FRAUD - FAILURE TO FILE RETURN**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of UI2117.5, PAYROLL TAX FRAUD - FAILURE TO FILE RETURN, committed as follows:

On or between January 1, 2012 and December 31, 2018, in the County of Contra Costa, State of California, the crime of PAYROLL TAX FRAUD - FAILURE TO FILE RETURN in violation of UI2117.5, a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN did willfully fail to file a return.

### **COUNT 10 – PAYROLL TAX EVASION**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of UI2118.5, PAYROLL TAX EVASION, committed as follows:

On or between January 1, 2012 and December 31, 2018, in the County of Contra Costa, State of California, the crime of PAYROLL TAX EVASION in violation of UI2118.5, a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN did willfully and unlawfully fail to truthfully account for and pay over taxes and amounts required to be withheld by the California Unemployment Insurance Code.

### **COUNT 11 – FAILURE TO WITHHOLD AND PAY DISABILITY DEDUCTIONS**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of UI2110.3, Failure to Withhold and Pay Disability Deductions, committed as follows:

On or between January 1, 2012 and December 31, 2018, in the County of Contra Costa, State of California, the crime of Failure to Withhold and Pay Disability Deductions in violation of UI2110.3, a Felony, was committed in that MAUROSAN MILHOMEN AND JORGE DASILVA NEUKIRCHEN, did unlawfully and undertake to pay an employee without deduction of disability insurance and willfully failed to pay the amount due to the California Employment Development Department ("EDD").

### **COUNT 12 – NONPAYMENT OF CONTRIBUTIONS DUE**

The undersigned states, on information and belief, that Maurosan Milhomen and Jorge Dasilva Neukirchen, Defendants, did commit a Felony, a violation of UI2108, NONPAYMENT OF CONTRIBUTIONS DUE, committed as follows:

On or between January 1, 2012 and December 31, 2018, in the County of Contra Costa, State of California, the crime of NONPAYMENT OF CONTRIBUTIONS DUE in violation of UI2108, a Felony, was committed in that MAUROSAN MILHOMEM AND JORGE NEUKIRCHEN did unlawfully fail and refuse to make contributions due under Division One of the California Unemployment Insurance Code.

### **SPECIAL ALLEGATION - AGGRAVATED WHITE COLLAR CRIME**

It is further alleged, as to both MAUROSAN MILHOMEM AND JORGE NEUKIRCHEN, pursuant to Penal Code section 186.11(a), that the offenses set forth are related felonies, a material element of which is fraud and embezzlement, which involve a pattern of related felony conduct, and the pattern of related felony conduct involves the taking of more than Five Hundred Thousand Dollars (\$500,000).

**SPECIAL ALLEGATION - AGGRAVATED WHITE COLLAR CRIME**

It is further alleged, as to both MAUROSAN MILHOMEN AND JORGE NEUKIRCHEN, pursuant to Penal Code section 186.11(a), that the offenses set forth are related felonies, a material element of which is fraud and embezzlement, which involve a pattern of related felony conduct, and the pattern of related felony conduct involves the taking of more than One Hundred Thousand Dollars (\$100,000).

Complainant requests that the Defendant[s] be dealt with according to the law.

Dated: March 11, 2020, at Martinez, California

DIANA BECTON  
District Attorney



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Jeremy Seymour  
Deputy District Attorney  
JS/tt