

INDICTMENT  
SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF BRONX

-----X  
THE PEOPLE OF THE STATE OF NEW YORK

- AGAINST -

INDICTMENT # 3805/13

CONCEPT HOME CARE INC. d/b/a  
GOLDEN APPLE HOME CARE,  
MARIA ETIM, CHARLES MAYERS, and  
WAYNE PATTERSON,

DEFENDANTS.  
-----X

COUNTS

SCHEME TO DEFRAUD IN THE FIRST DEGREE, Penal Law § 190.65(1)(b)	(1 COUNT)
VIOLATION OF WORKERS' COMPENSATION LAW § 52(1)(a)	(1 COUNT)
CRIMINAL TAX FRAUD IN THE FIFTH DEGREE, Tax Law § 1802	(7 COUNTS)
WILLFUL FAILURE TO PAY A CONTRIBUTION TO THE UNEMPLOYMENT INSURANCE FUND, Labor Law § 633	(7 COUNTS)
FAILURE TO PAY WAGES IN ACCORDANCE WITH THE LABOR LAW, Labor Law §§ 191(1)(a) and 198-a(1)	( <del>6</del> COUNTS)

A TRUE BILL

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FOREPERSON OF THE GRAND JURY

**COUNT ONE**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of SCHEME TO DEFRAUD IN THE FIRST DEGREE, in violation of Penal Law § 190.65(1)(b), committed as follows:

The defendants, in the County of the Bronx and elsewhere, during a period from in or about February 2009 to on or about September 9, 2013, engaged in a scheme constituting a systematic ongoing course of conduct with intent to defraud more than one person and to obtain property from more than one person by false and fraudulent pretenses, representations and promises, and so obtained property with a value in excess of one thousand dollars from one or more such persons.

Defendants--Concept Home Care Inc. d/b/a Golden Apple Home Care, located primarily at 3924 East Tremont Avenue, Bronx, New York and its owners and manager, Maria Etim, Charles Mayers and Wayne Patterson--fraudulently retained wages owed to individuals known to the Grand Jury who worked for the defendants as home health aides. Defendants hired individuals to work for Concept Home Care Inc. d/b/a Golden Apple Home Care to provide home health care services to patients in the patients' homes and then failed to pay the workers all wages owed for the hours worked. The defendants induced the workers to continue working without pay by stating or implying that the defendants would eventually pay the workers. Even after numerous workers quit because the defendants refused to pay them, the defendants continued to hire new workers, failed to pay the new workers for all hours worked and induced the new workers to keep

working without pay with promises of future pay, despite admonitions from the New York State Department of Labor to follow the law and pay their workers.

By carrying out this scheme, the defendants deprived these workers of thousands of dollars owed to the workers for services performed.

### **COUNT TWO**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of VIOLATION OF WORKERS' COMPENSATION LAW § 52(1)(a), committed as follows:

The defendants, in the county of the Bronx and elsewhere, during a period from on or about August 14, 2012 to on or about September 9, 2013, failed to secure the payment of compensation for more than five employees within a twelve month period.

### **COUNT THREE**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, AND CHARLES MAYERS, and WAYNE PATTERSON, of the crime of CRIMINAL TAX FRAUD IN THE FIFTH DEGREE, in violation of Tax Law § 1802, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about April 30, 2012, committed a tax fraud act by willfully engaging in an act and causing another to willfully engage in an act pursuant to which the defendants failed to make, render, sign, certify, and file any return and report required under the Tax Law and any regulation

promulgated under the Tax Law within the time required by and under the provisions of the Tax Law and such regulation, to wit, a NYS-45 Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return for the First Quarter of 2012 for Concept Home Care Inc. d/b/a Golden Apple Home Care.

**COUNT FOUR**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of CRIMINAL TAX FRAUD IN THE FIFTH DEGREE, in violation of Tax Law § 1802, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about July 31, 2012, committed a tax fraud act by willfully engaging in an act and causing another to willfully engage in an act pursuant to which the defendants failed to make, render, sign, certify, and file any return and report required under the Tax Law and any regulation promulgated under the Tax Law within the time required by and under the provisions of the Tax Law and such regulation, to wit, a NYS-45 Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return for the Second Quarter of 2012 for Concept Home Care Inc. d/b/a Golden Apple Home Care.

**COUNT FIVE**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime

of CRIMINAL TAX FRAUD IN THE FIFTH DEGREE, in violation of Tax Law § 1802, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about October 31, 2012, committed a tax fraud act by willfully engaging in an act and causing another to willfully engage in an act pursuant to which the defendants failed to make, render, sign, certify, and file any return and report required under the Tax Law and any regulation promulgated under the Tax Law within the time required by and under the provisions of the Tax Law and such regulation, to wit, a NYS-45 Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return for the Third Quarter of 2012 for Concept Home Care Inc. d/b/a Golden Apple Home Care.

**COUNT SIX**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of CRIMINAL TAX FRAUD IN THE FIFTH DEGREE, in violation of Tax Law § 1802, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about January 31, 2013, committed a tax fraud act by willfully engaging in an act and causing another to willfully engage in an act pursuant to which the defendants failed to make, render, sign, certify, and file any return and report required under the Tax Law and any regulation promulgated under the Tax Law within the time required by and under the provisions of the Tax Law and such regulation, to wit, a NYS-45 Quarterly Combined Withholding,

Wage Reporting, and Unemployment Insurance Return for the Fourth Quarter of 2012 for Concept Home Care Inc. d/b/a Golden Apple Home Care.

**COUNT SEVEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of CRIMINAL TAX FRAUD IN THE FIFTH DEGREE, in violation of Tax Law § 1802, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about April 30, 2013, committed a tax fraud act by failing willfully engaging in an act and causing another to willfully engage in an act pursuant to which the defendants failed to make, render, sign, certify, and file any return and report required under the Tax Law and any regulation promulgated under the Tax Law within the time required by and under the provisions of the Tax Law and such regulation, to wit, a NYS-45 Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return for the First Quarter of 2013 for Concept Home Care Inc. d/b/a Golden Apple Home Care.

**COUNT EIGHT**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of CRIMINAL TAX FRAUD IN THE FIFTH DEGREE, in violation of Tax Law § 1802, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about July 31, 2013, committed a tax fraud act by willfully engaging in an act and causing another to willfully engage in an act pursuant to which the defendants failed to make, render, sign, certify, and file any return and report required under the Tax Law and any regulation promulgated under the Tax Law within the time required by and under the provisions of the Tax Law and such regulation, to wit, a NYS-45 Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return for the Second Quarter of 2013 for Concept Home Care Inc. d/b/a Golden Apple Home Care.

**COUNT NINE**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuse the defendants, CONCEPT HOME CARE, INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of CRIMINAL TAX FRAUD IN THE FIFTH DEGREE, in violation of Tax Law § 1802, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about October 31, 2013, committed a tax fraud act by willfully engaging in an act and causing another to willfully engage in an act pursuant to which the defendants failed to make, render, sign, certify, and file any return and report required under the Tax Law and any regulation promulgated under the Tax Law within the time required by and under the provisions of the Tax Law and such regulation, to wit, a NYS-45 Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return for the Third Quarter of 2013 for Concept Home Care Inc. d/b/a Golden Apple Home Care.

**COUNT TEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of WILLFUL FAILURE TO PAY CONTRIBUTIONS, in violation of Labor Law § 633, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about April 30, 2012, willfully refused and failed to pay a contribution to the unemployment insurance fund for the First Quarter of 2012.

**COUNT ELEVEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of WILLFUL FAILURE TO PAY CONTRIBUTIONS, in violation of Labor Law § 633, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about July 31, 2012, willfully refused and failed to pay a contribution to the unemployment insurance fund for the Second Quarter of 2012.

**COUNT TWELVE**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime



of WILLFUL FAILURE TO PAY CONTRIBUTIONS, in violation of Labor Law § 633, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about October 31, 2012, willfully refused and failed to pay a contribution to the unemployment insurance fund for the Third Quarter of 2012.

**COUNT THIRTEEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of WILLFUL FAILURE TO PAY CONTRIBUTIONS, in violation of Labor Law § 633, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about January 31, 2013, willfully refused and failed to pay a contribution to the unemployment insurance fund for the Fourth Quarter of 2012.

**COUNT FOURTEEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of WILLFUL FAILURE TO PAY CONTRIBUTIONS, in violation of Labor Law § 633, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about April 30, 2013, willfully refused and failed to pay a contribution to the unemployment insurance fund for the First Quarter of 2013.

**COUNT FIFTEEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of WILLFUL FAILURE TO PAY CONTRIBUTIONS, in violation of Labor Law § 633, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about July 31, 2013, willfully refused and failed to pay a contribution to the unemployment insurance fund for the Second Quarter of 2013.

**COUNT SIXTEEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON, of the crime of WILLFUL FAILURE TO PAY CONTRIBUTIONS, in violation of Labor Law § 633, committed as follows:

The defendants, in the county of the Bronx and elsewhere, on or about October 31, 2013, willfully refused and failed to pay a contribution to the unemployment insurance fund for the Third Quarter of 2013.

**COUNT SEVENTEEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON of the crime

of FAILURE TO PAY WAGES IN ACCORDANCE WITH THE LABOR LAW, in violation of Labor Law §§ 191(1)(a) and 198-a(1), committed as follows:

The defendants, in the county of the Bronx and elsewhere, during a period from on or about May 25, 2013 to on or about September 9, 2013, as employers, did not pay the wages of all their employees weekly and not later than seven calendar days after the end of the week in which the wages were earned and that the defendants, as the officers and agents of a corporation, partnership or limited liability company, did knowingly permit the corporation, partnership or limited liability company to violate the Labor Law by failing to pay the wages of any of its employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, in that the defendants failed to pay Employee # 1, known to the Grand Jury, all wages earned.

#### **COUNT EIGHTEEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON of the crime of FAILURE TO PAY WAGES IN ACCORDANCE WITH THE LABOR LAW, in violation of Labor Law §§ 191(1)(a) and 198-a(1), committed as follows:

The defendants, in the county of the Bronx and elsewhere, during a period from in or about April 2012 to in or about August 2013, as employers, did not pay the wages of all their employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, and that the defendants, as the officers and agents of a corporation, partnership or limited liability company, did knowingly permit the corporation, partnership or limited liability company to violate the Labor Law by failing

to pay the wages of any of its employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, in that the defendants failed to pay Employee # 2, known to the Grand Jury, all wages earned.

**COUNT NINETEEN**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON of the crime of FAILURE TO PAY WAGES IN ACCORDANCE WITH THE LABOR LAW, in violation of Labor Law §§ 191(1)(a) and 198-a(1), committed as follows:

The defendants, in the county of the Bronx and elsewhere, during a period from on or about June 24, 2010 to in or about March 2013, as employers, did not pay the wages of all their employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, and that the defendants, as the officers and agents of a corporation, partnership or limited liability company, did knowingly permit the corporation, partnership or limited liability company to violate the Labor Law by failing to pay the wages of any of its employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, in that the defendants failed to pay Employee # 3, known to the Grand Jury, all wages earned.

**COUNT TWENTY**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON of the crime

of FAILURE TO PAY WAGES IN ACCORDANCE WITH THE LABOR LAW, in violation of Labor Law §§ 191(1)(a) and 198-a(1), committed as follows:

The defendants, in the county of the Bronx and elsewhere, during a period from on or about December 30, 2012 to on or about February 22, 2013, as employers, did not pay the wages of all their employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, and that the defendants, as the officers and agents of a corporation, partnership or limited liability company, did knowingly permit the corporation, partnership or limited liability company to violate the Labor Law by failing to pay the wages of any of its employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, in that the defendants failed to pay Employee # 4, known to the Grand Jury, all wages earned.

**COUNT TWENTY-ONE**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON of the crime of FAILURE TO PAY WAGES IN ACCORDANCE WITH THE LABOR LAW, in violation of Labor Law §§ 191(1)(a) and 198-a(1), committed as follows:

The defendants, in the county of the Bronx and elsewhere, during a period from in or about July 2012 to in or about January 2013, as employers, did not pay the wages of all their employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, and that the defendants, as the officers and agents of a corporation, partnership or limited liability company, did knowingly permit the corporation, partnership or limited liability company to violate the Labor Law by failing

to pay the wages of any of its employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, in that the defendants failed to pay Employee # 5, known to the Grand Jury, all wages earned.

**COUNT TWENTY-TWO**

THE GRAND JURY OF THE COUNTY OF THE BRONX, by this indictment, accuses the defendants, CONCEPT HOME CARE INC. d/b/a GOLDEN APPLE HOME CARE, MARIA ETIM, CHARLES MAYERS, and WAYNE PATTERSON of the crime of FAILURE TO PAY WAGES IN ACCORDANCE WITH THE LABOR LAW, in violation of Labor Law §§ 191(1)(a) and 198-a(1), committed as follows:

The defendants, in the county of the Bronx and elsewhere, during a period from in or about June 2012 to on or about October 17, 2012, as employers, did not pay the wages of all their employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, and that the defendants, as the officers and agents of a corporation, partnership or limited liability company, did knowingly permit the corporation, partnership or limited liability company to violate the Labor Law by failing to pay the wages of any of its employees weekly and not later than seven calendar days after the end of the week in which the wages were earned, in that the defendants failed to pay Employee # 6, known to the Grand Jury, all wages earned.

ERIC T. SCHNEIDERMAN  
NEW YORK STATE ATTORNEY GENERAL