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FILED & ENDORSED  
OCT 4 2021  
By J. Caporgno, Deputy Clerk

10. SUPERIOR COURT OF THE STATE OF CALIFORNIA  
11. COUNTY OF SACRAMENTO

14. THE PEOPLE OF THE STATE OF CALIFORNIA,  
15. Plaintiff,  
16. v.  
17. 1. ALMA DELIA HERNANDEZ  
18. (DOB: 07/04/1979, XREF: 4105893)  
19. 2. JOSE SAMOYOA MOSCOSO  
20. (DOB: 02/07/1979, XREF: 5372909)  
21. Defendants.

Case No. 21FC016889

FELONY COMPLAINT

22. The Attorney General of the State of California by this complaint hereby accuses  
23. Defendants ALMA DELIA HERNANDEZ and JOSE SAMOYOA MOSCOSO of the following  
24. offenses:

25. COUNT ONE  
26. (GRAND THEFT)

27. On or about October 23, 2014, in the County of Sacramento, the crime of GRAND THEFT,  
28. in violation of Penal Code section 487(a), a felony, was committed by ALMA DELIA

1 HERNANDEZ, who did willfully and unlawfully take money and personal property from another  
2 of a value exceeding Nine Hundred Fifty Dollars (\$950.00) to wit: \$7,200.00 from the Working  
3 Families for Solorio for Senate 2014 Political Action Committee.

4 **COUNT TWO**

5 **(GRAND THEFT)**

6 On or about October 30, 2014, in the County of Sacramento, the crime of GRAND THEFT,  
7 in violation of Penal Code section 487(a), a felony, was committed by ALMA DELIA  
8 HERNANDEZ, who did willfully and unlawfully take money and personal property from another  
9 of a value exceeding Nine Hundred Fifty Dollars (\$950.00) to wit: \$4,500.00 from the Working  
10 Families for Solorio for Senate 2014 Political Action Committee.

11 **COUNT THREE**

12 **(PERJURY)**

13 On or about June 24, 2015, in the County of Sacramento, the crime of PERJURY, in  
14 violation of Penal Code section 118, a felony, was committed by ALMA DELIA HERNANDEZ,  
15 who did unlawfully, under penalty of perjury, declare as true, that which was known to be false,  
16 to wit: identified two payments to Jose Moscoso in the amounts of \$7,200 and \$4,500 on Form  
17 460 of the Fair Political Practices Commission for Working Families for Solorio for Senate 2014  
18 Political Action Committee knowing that her husband, Jose Samayoa Moscoso, did not provide  
19 food vendor services.

20 **COUNT FOUR**

21 **(FILED FALSE INCOME TAX RETURN WITH INTENT TO EVADE)**

22 On or about October 15, 2015, in the County of Sacramento, ALMA DELIA  
23 HERNANDEZ and JOSE SAMOYOA MOSCOSO, willfully subscribed and filed a false tax  
24 return, in violation of Revenue and Taxation Code section 19706, a felony, to wit: underreported  
25 income on their 2014 California income tax return by \$65,165 resulting in taxes owed to the  
26 California Franchise Tax Board in the amount of \$6,181.

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**COUNT FIVE**

**(FILED FALSE INCOME TAX RETURN WITH INTENT TO EVADE)**

On or about October 15, 2016, in the County of Sacramento, ALMA DELIA HERNANDEZ and JOSE SAMOYOA MOSCOSO, persons who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a felony, to wit: underreported income on their 2015 California income tax return by \$102,721 resulting in taxes owed to the California Franchise Tax Board in the amount of \$9,744.

**COUNT SIX**

**(FILED FALSE INCOME TAX RETURN WITH INTENT TO EVADE)**

On or about November 2, 2018, in the County of Sacramento, ALMA DELIA HERNANDEZ and JOSE SAMOYOA MOSCOSO, willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code section 19706, a felony, to wit: underreported income on their 2016 California income tax return by \$176,608 resulting in taxes owed to the California Franchise Tax Board in the amount of \$16,697.

**COUNT SEVEN**

**(FILED FALSE INCOME TAX RETURN WITH INTENT TO EVADE)**

On or about April 15, 2018, in the County of Sacramento, ALMA DELIA HERNANDEZ and JOSE SAMOYOA MOSCOSO, persons who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a felony, to wit: underreported income on their 2017 California income tax return by \$416,734 resulting in taxes owed to the California Franchise Tax Board in the amount of \$41,316.

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**COUNT EIGHT**

**(FILED FALSE INCOME TAX RETURN WITH INTENT TO EVADE)**

On or about April 15, 2019, in the County of Sacramento, ALMA DELIA HERNANDEZ and JOSE SAMOYOA MOSCOSO, persons who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a felony, to wit: underreported income on their 2018 California income tax return by \$666,646 resulting in taxes owed to the California Franchise Tax Board in the amount of \$69,545.

**COUNT NINE**

**(FAILED TO FILE REPORT WITH EMPLOYMENT DEVELOPMENT DEPARTMENT)**

On or between January 1, 2017 and June 30, 2020, in the county of Sacramento, JOSE SAMOYOA MOSCOSO did willfully and unlawfully fail to file with the Employment Development Department ("EDD") quarterly reports of contributions and reports of wages paid to defendant's workers as required by Unemployment Insurance Code ("UIC") section 1088(a), in violation of UIC section 2106, a felony.

**COUNT TEN**

**(FAILED TO PAY UNEMPLOYMENT INSURANCE AND TRAINING TAX)**

On or between January 1, 2017 and September 30, 2020, in the county of Sacramento, JOSE SAMOYOA MOSCOSO did willfully and unlawfully fail to pay unemployment insurance and employment training tax due to EDD in violation of UIC section 2108, a felony, to wit: failed to pay \$8,865.46 in unemployment insurance and \$150.27 in employment training tax on behalf of LA Duct Cleaning LLC, DBA LA Duct Cleaning, EDD Employer Account XXX-X921-0.

**COUNT ELEVEN**

**(FAILED TO PAY DISABILITY INSURANCE)**

On or between January 1, 2017 and September 30, 2020, in the county of Sacramento, JOSE SAMOYOA MOSCOSO did willfully and unlawfully fail to pay disability insurance on

1 behalf of workers to EDD on the date on which they became delinquent, in violation of UIC  
2 section 2110.3, a felony, to wit: failed to pay \$3,098.15 in disability insurance for workers of LA  
3 Duct Cleaning LLC, DBA LA Duct Cleaning, EDD Employer Account XXX-X921-0.

4 **COUNT TWELVE**

5 **(FAILED TO FILE EMPLOYMENT TAX RETURNS WITH INTENT TO EVADE**  
6 **PAYING TAXES)**

7 On or between January 1, 2017 and September 30, 2020, in the county of Sacramento,  
8 JOSE SAMOYOA MOSCOSO did willfully and unlawfully fail to file with EDD reports of  
9 contributions and reports of wages paid to defendant's workers with intent to evade paying taxes,  
10 as required by UIC section 13021, a violation of UIC section 2117.5, a felony, to wit: failed to  
11 file a tax return for LA Duct Cleaning LLC, DBA LA Duct Cleaning, EDD Employer Account  
12 XXX-X921-0 showing wages paid to employees in the amount of: \$316,831.

13 **COUNT THIRTEEN**

14 **(FAILED TO COLLECT AND PAY PERSONAL INCOME TAX)**

15 On or between January 1, 2017 and September 30, 2020, in the county of Sacramento,  
16 JOSE SAMOYOA MOSCOSO did willfully and unlawfully fail to collect and truthfully account  
17 for, and pay personal income tax as required by UIC sections 13020 and 13021, a violation of  
18 2118.5, a felony, to wit: failed to pay \$4,588.07 in personal income tax on behalf of employees of  
19 LA Duct Cleaning LLC, DBA LA Duct Cleaning, EDD Employer Account XXX-X921-0.

20 **SPECIAL ALLEGATION**

21 **(AGGRAVATED WHITE COLLAR CRIME WITH LOSS OVER \$100,000)**

22 It is further alleged as to Counts 4 through 8, that the offenses are related felonies, a  
23 material element of which is fraud, which involved a pattern of related felony conduct, and the  
24 pattern of related felony conduct resulted in the loss by the California Franchise Tax Board of  
25 more than one hundred thousand dollars (\$100,000), thus subjecting ALMA DELIA  
26 HERNANDEZ and JOSE SAMOYOA MOSCOSO to the additional punishment provided for in  
27 Penal Code sections 186.11(a)(3).

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**STATUS ALLEGATION**

**(CUSTODY TIME TO BE SERVED IN STATE PRISON)**

It is further alleged as to Counts 4 through 8, that special allegation PC186.11 requires custody time to be served in state prison pursuant to PC1170(h)(3).

**TOLLING OF THE STATUTE OF LIMITATIONS**

**STATUTE OF LIMITATIONS - DISCOVERY WITHIN FOUR YEARS  
(PENAL CODE SECTION 801.5, 803(C))**

It is further alleged, that counts 1 through 3 are subject to Penal Code section 801.5, in that the above violations were not discovered until August 2018, at the earliest, when Special Investigator, Ann Flaherty, with the Fair Political Practices Commission, began an audit of the Working Families for Solorio for Senate 2014 political action committee. In conducting this audit, Investigator Flaherty reviewed campaign expenditure forms and checks. Investigator Flaherty noted several suspicious payments to Jose Moscoso from the treasurer of the committee, Alma Hernandez. This was the first time that Investigator Flaherty became aware of Alma Hernandez or Jose Moscoso. No victim of said violations and no law enforcement agency chargeable with the investigation and prosecution of said violations had actual and constructive knowledge of said violations prior to the date alleged above, and the offenses are described within Penal Code section 803(c).

As to counts 4 through 8, a violation of Revenue and Taxation Code section 19706 shall be commenced within 6 years after commission of the offense pursuant to Revenue and Taxation Code section 19704.

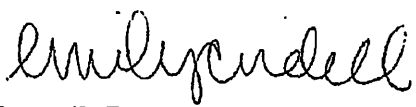
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As to counts 9 through 13, a violation of the Unemployment Insurance Code shall be commenced within four years after the discovery of the offense pursuant to Unemployment Insurance Code section 2125.

Dated: October 1, 2021

Respectfully Submitted,  
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