

**FILED**  
AUG 01 2017  
State Grand Jury Judge

SUPERIOR COURT OF NEW JERSEY  
LAW DIVISION - CRIMINAL

State Grand Jury  
Number SGJ702-17-24  
Superior Court  
Docket Number 17-08-00131-S

STATE OF NEW JERSEY )  
  
v. )  
  
JEFFREY J. COLMYER, )  
  
TIFFANY CIMINO, )  
  
COLMYER & SONS, LLC, )  
  
and )  
  
RAYNE CONSTRUCTION )  
MANAGEMENT SERVICES, LLC.)

INDICTMENT

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

COUNT ONE

(Conspiracy - Second Degree)

JEFFREY J. COLMYER

TIFFANY CIMINO

COLMYER & SONS, LLC

and

RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC

between on or about January 18, 2014 and on or about September  
30, 2015, at the Township of Long Beach, the Township of Toms

River, the Township of Little Egg Harbor, the Township of Stafford, the Borough of Surf City, the Township of Lacey, the Borough of Beach Haven, the Borough of Mantoloking, the Township of Brick, the Township of Ocean and the Borough of Seaside Heights, all in the County of Ocean, at the City of Brigantine and the City of Atlantic City, both in the County of Atlantic, at the Township of Lower Township, in the County of Cape May, elsewhere, and within the jurisdiction of this Court, with the purpose of promoting or facilitating the commission of the crime of Theft by Failure to Make Required Disposition of Property Received, Financial Facilitation of Criminal Activity, Tampering with Public Records or Information, or Misconduct by Corporate Official, did conspire and agree that:

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

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

1. Theft by Failure to Make Required Disposition of Property Received, in that one or more of them would purposely obtain or retain property having a value of \$75,000 or more, upon agreement or subject to a known legal obligation to make specified payment or other disposition of such property, deal

with said property as their own and fail to make the required payment or disposition, contrary to the provisions of N.J.S.A. 2C:20-9;

2. Financial Facilitation of Criminal Activity, in that one or more of them would engage in one or more transactions involving property, in an amount of \$75,000 or more, known or which a reasonable person would believe to be derived from criminal activity, knowing that the transactions were designed in whole or in part to conceal or disguise the nature, location, source, ownership or control of the property derived from criminal activity, contrary to the provisions of N.J.S.A. 2C:21-25b(2) (a);

3. Financial Facilitation of Criminal Activity, in that one or more of them would engage in one or more transactions involving property, in an amount of \$75,000 or more, known or which a reasonable person would believe to be derived from criminal activity, knowing that the transactions were designed in whole or in part to avoid a transaction reporting requirement under the laws of this State or any other state or of the United States, contrary to the provisions of N.J.S.A. 2C:21-25b(2) (b);

4. Financial Facilitation of Criminal Activity - Structuring, in that one or more of them would, with the purpose of evading a currency transaction reporting requirement,

structure or assist in structuring any currency transaction with one or more financial institutions, by making United States Currency deposits at a financial institution in separate transactions, each in an amount less than \$10,000, contrary to the provisions of N.J.S.A. 2C:21-25e(3);

5. Tampering with Public Records or Information, in that one or more of them would, with the purpose to defraud or injure anyone, knowingly make a false entry in, or a false alteration of, a record, document or thing belonging to, or received or kept by, the government for information or record, or required by law to be kept by others for information of the government, contrary to the provisions of N.J.S.A. 2C:28-7; or

6. Misconduct by Corporate Official, in that one or more of them would purposefully or knowingly use, control or operate a corporation for the furtherance or promotion of a criminal object, thereby deriving a benefit of \$75,000 or more, contrary to the provisions of N.J.S.A. 2C:21-9c.

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

(Theft by Failure to Make Required Disposition  
of Property Received - Second Degree)

JEFFREY J. COLMYER

TIFFANY CIMINO

COLMYER & SONS, LLC

and

RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC

between on or about January 18, 2014 and on or about September 30, 2015, at the Township of Long Beach, the Township of Toms River, the Township of Little Egg Harbor, the Township of Stafford, the Borough of Surf City, the Township of Lacey, the Borough of Beach Haven, the Borough of Montoloking, the Township of Brick, the Township of Ocean and the Borough of Seaside Heights, all in the County of Ocean, at the City of Brigantine and the City of Atlantic City, both in the County of Atlantic, at the Township of Lower Township, in the County of Cape May, elsewhere, and within the jurisdiction of this Court, purposely did obtain or retain property having a value of \$75,000 or more, upon agreement or subject to a known legal obligation to make specified payment or other disposition of such property, did deal with said property as their own and did fail to make the required payment or disposition; that is, the said JEFFREY J. COLMYER, TIFFANY CIMINO, COLMYER & SONS, LLC, and RAYNE

CONSTRUCTION MANAGEMENT SERVICES, LLC, did purposely obtain or retain monies intended for home repairs and home elevations, in an amount of \$75,000 or more, did deal with said monies as their own and did not make the required payment or disposition of said monies, contrary to the provisions of N.J.S.A. 2C:20-9, N.J.S.A. 2C:2-6, N.J.S.A. 2C:2-7, and against the peace of this State, the government and dignity of the same.

COUNT THREE

(Financial Facilitation of Criminal Activity - Second Degree)

JEFFREY J. COLMYER

TIFFANY CIMINO

COLMYER & SONS, LLC

and

RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC

between on or about January 16, 2015 and on or about September 4, 2015, at the Township of Little Egg Harbor, the Township of Stafford, the Borough of Surf City and the Borough of Beach Haven, all in the County of Ocean, at the City of Brigantine and the City of Atlantic City, both in the County of Atlantic, elsewhere, and within the jurisdiction of this Court, did engage in one or more transactions involving property, in an amount of \$75,000 or more, known or which a reasonable person would believe to be derived from criminal activity, knowing that the transactions were designed in whole or in part to conceal or disguise the nature, location, source, ownership or control of the property derived from criminal activity; that is, the said JEFFREY J. COLMYER, TIFFANY CIMINO, COLMYER & SONS, LLC, and RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC, did engage in transactions consisting of check cashing, bank account deposits and withdrawals, cash deposits and automatic teller withdrawals, in an amount of \$75,000 or more, said sums known to be derived

from criminal activity, knowing that the transactions were designed in whole or in part to conceal or disguise the nature, location, source, ownership or control of the property derived from criminal activity, contrary to the provisions of N.J.S.A. 2C:21-25b(2) (a), N.J.S.A. 2C:2-6, N.J.S.A. 2C:2-7, and against the peace of this State, the government and dignity of the same.



COUNT FOUR

(Financial Facilitation of Criminal Activity - Second Degree)

JEFFREY J. COLMYER

TIFFANY CIMINO

COLMYER & SONS, LLC

and

RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC

between on or about January 16, 2015 and on or about September 4, 2015, at the Township of Little Egg Harbor, the Township of Stafford, the Borough of Surf City and the Borough of Beach Haven, all in the County of Ocean, at the City of Brigantine and the City of Atlantic City, both in the County of Atlantic, elsewhere, and within the jurisdiction of this Court, did engage in one or more transactions involving property, in an amount of \$75,000 or more, known or which a reasonable person would believe to be derived from criminal activity, knowing that the transactions were designed in whole or in part to avoid a transaction reporting requirement under the laws of this State or any other state or of the United States; that is, the said JEFFREY J. COLMYER, TIFFANY CIMINO, COLMYER & SONS, LLC, and RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC, did engage in transactions in currency at one or more financial institutions, in one or more days, in an amount of \$75,000 or more, said currency known to be derived from criminal activity, knowing

that the transactions were designed in whole or in part to avoid a transaction reporting requirement under the laws of this State or any other state or of the United States, contrary to the provisions of N.J.S.A. 2C:21-25b(2)(b), N.J.S.A. 2C:2-6, N.J.S.A. 2C:2-7, and against the peace of this State, the government and dignity of the same.

COUNT FIVE

(Financial Facilitation of Criminal Activity (Structuring) -

Third Degree)

JEFFREY J. COLMYER

TIFFANY CIMINO

COLMYER & SONS, LLC

and

RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC

between on or about May 27, 2015 and on or about May 28, 2015, at the Borough of Tuckerton and the Township of Little Egg Harbor, both in the County of Ocean, elsewhere, and within the jurisdiction of this Court, with the purpose of evading a currency transaction reporting requirement, did structure or assist in structuring a currency transaction with one or more financial institutions, by making a \$14,500 US Currency deposit at a financial institution in three separate transactions, each in an amount less than \$10,000, contrary to the provisions of N.J.S.A. 2C:21-25e(3), N.J.S.A. 2C:2-6, N.J.S.A. 2C:2-7, and against the peace of this State, the government and dignity of the same.

COUNT SIX

(Tampering with Public Records or Information - Third Degree)

JEFFREY J. COLMYER

TIFFANY CIMINO

COLMYER & SONS, LLC

and

RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC

on or about November 1, 2014, at the Township of Little Egg Harbor, in the County of Ocean, elsewhere, and within the jurisdiction of this Court, with the purpose to defraud or injure anyone, did knowingly make a false entry in, or a false alteration of, a record, document or thing belonging to, or received or kept by, the government for information or record, or required by law to be kept by others for information of the government; that is, the said JEFFREY J. COLMYER and TIFFANY CIMINO, as officers of RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC, with purpose to defraud or injure, did knowingly make a false entry in an application for a Home Elevation Contractor Registration, said document received or kept by the New Jersey Division of Consumer Affairs, a government agency, for information or record, contrary to the provisions of N.J.S.A. 2C:28-7, N.J.S.A. 2C:2-6, N.J.S.A. 2C:2-7, and against the peace of this State, the government and dignity of the same.

COUNT SEVEN

(Misconduct by a Corporate Official - Second Degree)

JEFFREY J. COLMYER

TIFFANY CIMINO

COLMYER & SONS, LLC

and

RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC

between on or about January 18, 2014 and on or about September 30, 2015, at the Township of Little Egg Harbor, the Township of Stafford, the Borough of Surf City, the Township of Lacey and the Borough of Beach Haven, all in the County of Ocean, at the City of Brigantine and the City of Atlantic City, both in the County of Atlantic, at the Township of Lower Township, in the County of Cape May, elsewhere, and within the jurisdiction of this Court, purposefully or knowingly did use, control or operate a corporation for the furtherance or promotion of a criminal object, thereby deriving a benefit of \$75,000 or more; that is, the said JEFFREY J. COLMYER, TIFFANY CIMINO, COLMYER & SONS, LLC and RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC, did use, control or operate COLMYER & SONS, LLC or RAYNE CONSTRUCTION MANAGEMENT SERVICES, LLC, corporations with principal business offices in the State of New Jersey, for the furtherance or promotion of the criminal objects of Theft by Failure to Make Required Disposition of Property Received, in

violation of N.J.S.A. 2C:20-9; Financial Facilitation of Criminal Activity, in violation of N.J.S.A. 2C:21-25b(2) (a); Financial Facilitation of Criminal Activity, in violation of N.J.S.A. 2C:21-25b(2) (b); Financial Facilitation of Criminal Activity (Structuring); in violation of N.J.S.A. 2C:21-25e(3), or Tampering with Public Records or Information, in violation of N.J.S.A. 2C:28-7, as alleged in Counts Two through Six, which are re-alleged and incorporated by reference herein, contrary to the provisions of N.J.S.A. 2C:21-9c, N.J.S.A. 2C:2-6, N.J.S.A. 2C:2-7, and against the peace of this State, the government and dignity of the same.

COUNT EIGHT

(Filing a False or Fraudulent Income Tax Return - Third Degree)

JEFFREY J. COLMYER

on or about April 10, 2015, at the Township of Little Egg Harbor, in the County of Ocean, elsewhere, and within the jurisdiction of this Court, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent return, with the intent to evade, avoid or otherwise not make timely payment of any tax, fee, penalty or interest, or any part thereof; that is, the said JEFFREY J. COLMYER did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent New Jersey Gross Income Tax return, required to be filed pursuant to the provisions of N.J.S.A. 54A:8-1 et seq., with the intent to evade, avoid or otherwise not make timely payment of personal gross income tax for the tax year 2013, contrary to the provisions of N.J.S.A. 54:52-10, and against the peace of this State, the government and dignity of the same.

COUNT NINE

(Filing a False or Fraudulent Income Tax Return - Third Degree)

JEFFREY J. COLMYER

on or about July 28, 2015, at the Township of Little Egg Harbor, in the County of Ocean, elsewhere, and within the jurisdiction of this Court, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent return, with the intent to evade, avoid or otherwise not make timely payment of any tax, fee, penalty or interest, or any part thereof; that is, the said JEFFREY J. COLMYER did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent New Jersey Gross Income Tax return, required to be filed pursuant to the provisions of N.J.S.A. 54A:8-1 et seq., with the intent to evade, avoid or otherwise not make timely payment of personal gross income tax for the tax year 2014, contrary to the provisions of N.J.S.A. 54:52-10, and against the peace of this State, the government and dignity of the same.



COUNT TEN

(Failure to File an Income Tax Return - Third Degree)

JEFFREY J. COLMYER

on or about April 18, 2016, and thereafter, at the Township of Little Egg Harbor, in the County of Ocean, elsewhere, and within the jurisdiction of this Court, did fail to file a tax return or report required to be filed pursuant to 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. 54:8-1 et seq., as amended or supplemented, or any State tax law; that is, the said JEFFREY J. COLMYER did fail to file a New Jersey Gross Income Tax Return required to be filed pursuant to the provisions of N.J.S.A. 54A:8-1 et seq., with the intent to defraud or evade payment or any part thereof New Jersey gross income tax, for the tax year 2015, 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, and against the peace of this State, the government and dignity of the same.

COUNT ELEVEN

(Failure to Pay Income Tax - Third Degree)

JEFFREY J. COLMYER

on or about April 15, 2014, at the Township of Little Egg Harbor, in the County of Ocean, 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 Tax Uniform Procedure Law, N.J.S.A. 54:8-1 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 JEFFREY J. COLMYER 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 N.J.S.A. 54A:8-1 et seq., 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 New Jersey gross income tax, for the tax year 2013, 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. 54:52-9, and against the peace of this State, the government and dignity of the same.

COUNT TWELVE

(Failure to Pay Income Tax - Third Degree)

JEFFREY J. COLMYER

on or about April 18, 2016, at the Township of Little Egg Harbor, in the County of Ocean, 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 Tax Uniform Procedure Law, N.J.S.A. 54:8-1 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 JEFFREY J. COLMYER 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 N.J.S.A. 54A:8-1 et seq., 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 New Jersey gross income tax, for the tax year 2015, 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. 54:52-9, and against the peace of this State, the government and dignity of the same.

COUNT THIRTEEN

(Filing a False or Fraudulent Income Tax Return - Third Degree)

TIFFANY CIMINO

on or about April 10, 2015, at the Township of Little Egg Harbor, in the County of Ocean, elsewhere, and within the jurisdiction of this Court, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent return, with the intent to evade, avoid or otherwise not make timely payment of any tax, fee, penalty or interest, or any part thereof; that is, the said TIFFANY CIMINO did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent New Jersey Gross Income Tax return, required to be filed pursuant to the provisions of N.J.S.A. 54A:8-1 et seq., with the intent to evade, avoid or otherwise not make timely payment of personal gross income tax for the tax year 2013, contrary to the provisions of N.J.S.A. 54:52-10, and against the peace of this State, the government and dignity of the same.

COUNT FOURTEEN

(Filing a False or Fraudulent Income Tax Return - Third Degree)

TIFFANY CIMINO

on or about July 27, 2015, at the Township of Little Egg Harbor, in the County of Ocean, elsewhere, and within the jurisdiction of this Court, did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent return, with the intent to evade, avoid or otherwise not make timely payment of any tax, fee, penalty or interest, or any part thereof; that is, the said TIFFANY CIMINO did file, prepare, cause to be filed or assist in the preparation or filing of a false or fraudulent New Jersey Gross Income Tax return, required to be filed pursuant to the provisions of N.J.S.A. 54A:8-1 et seq., with the intent to evade, avoid or otherwise not make timely payment of personal gross income tax for the tax year 2014, contrary to the provisions of N.J.S.A. 54:52-10, and against the peace of this State, the government and dignity of the same.

COUNT FIFTEEN

(Failure to File an Income Tax Return - Third Degree)

TIFFANY CIMINO

on or about April 18, 2016, and thereafter, at the Township of Little Egg Harbor, in the County of Ocean, elsewhere, and within the jurisdiction of this Court, did fail to file a tax return or report required to be filed pursuant to 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. 54:8-1 et seq., as amended or supplemented, or any State tax law; that is, the said TIFFANY CIMINO did fail to file a New Jersey Gross Income Tax Return required to be filed pursuant to the provisions of N.J.S.A. 54A:8-1 et seq., with the intent to defraud or evade payment or any part thereof New Jersey gross income tax, for the tax year 2015, 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, and against the peace of this State, the government and dignity of the same.

COUNT SIXTEEN

(Failure to Pay Income Tax - Third Degree)

TIFFANY CIMINO

on or about April 15, 2014, at the Township of Little Egg Harbor, in the County of Ocean, 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 Tax Uniform Procedure Law, N.J.S.A. 54:8-1 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 TIFFANY CIMINO 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 N.J.S.A. 54A:8-1 et seq., 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 New Jersey gross income tax, for the tax year 2013, 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. 54:52-9, and against the peace of this State, the government and dignity of the same.

COUNT SEVENTEEN

(Failure to Pay Income Tax - Third Degree)

TIFFANY CIMINO

on or about April 15, 2015, at the Township of Little Egg Harbor, in the County of Ocean, 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 Tax Uniform Procedure Law, N.J.S.A. 54:8-1 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 TIFFANY CIMINO 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 N.J.S.A. 54A:8-1 et seq., 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 New Jersey gross income tax, for the tax year 2014, 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. 54:52-9, and against the peace of this State, the government and dignity of the same.



COUNT EIGHTEEN

(Failure to Pay Income Tax - Third Degree)

TIFFANY CIMINO

on or about April 18, 2016, at the Township of Little Egg Harbor, in the County of Ocean, 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 Tax Uniform Procedure Law, N.J.S.A. 54:8-1 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 TIFFANY CIMINO 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 N.J.S.A. 54A:8-1 et seq., 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 New Jersey gross income tax, for the tax year 2015, 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. 54:52-9, and against the peace of this State, the government and dignity of the same.



Christine Hoffman, Deputy Director  
Division of Criminal Justice

A TRUE BILL:

Toni Benavanne  
Foreperson

Dated: 8/1/17