



THE UNITED STATES
DEPARTMENT *of* JUSTICE

United States Attorney's Office
District of Oregon

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**Oregon Check Casher and Construction Company Operators Indicted in
Payroll Tax Evasion Scheme**

PORTLAND, Ore.—A federal grand jury in Portland returned a five-count indictment today charging six individuals for their roles in a multiyear scheme to evade the payment of payroll and income taxes on the wages of construction workers.

David A. Katz, 45, of Tualatin, Oregon, the operator of Check Cash Pacific, Inc., a check cashing business with locations in the Portland area and Vancouver, Washington, is charged with conspiring with five individuals affiliated with Oregon-based construction companies to defraud the U.S. by facilitating under-the-table cash wage payments to construction workers to impede and obstruct the IRS's ability to compute, assess, and collect payroll and income taxes due on the cash wages.

Additionally, Katz is charged with four counts of filing false currency transaction reports with the U.S. Department of Treasury's Financial Crimes Enforcement Network (FinCEN).

Others charged with conspiracy to defraud the U.S. include Martin S. Elizondo, 46, also of Tualatin; Melesio Gomez-Rivera, 47, of Aloha, Oregon; Jorge Peraza, 49, and Natallie N. Graham, 46, both of Beaverton, Oregon; and Jose L. Altamirano, Sr., 60, of Bend, Oregon.

According to the indictment, from at least January 2014 and continuing through December 2017, Elizondo, Gomez-Rivera, and Peraza are alleged to have successfully evaded the employment tax obligations of their respective construction companies and assisted other construction companies do the same. To carry out the scheme, they cashed or had other individuals cash millions of dollars in payroll checks at various locations of Katz's check cashing business, used the cash to pay construction workers under-the-table, and filed false business and payroll tax returns.

Altamirano is alleged to have used co-conspirators to cash payroll checks at Katz's business to pay employees of his construction company under-the-table. Graham is alleged to have worked in the office of a subcontracting company used to facilitate and organize the unreported cash payments to workers.

In total, Katz and his co-conspirators cashed approximately \$192 million in payroll checks, causing a combined employment and individual income tax loss of \$68 million.

Katz, Elizondo, Gomez-Rivera, Peraza, and Graham will be arraigned on these charges in federal court in Portland on December 15, 2021.

Conspiracy to defraud the U.S. is punishable by up to five years in federal prison, a \$250,000 fine, and three years' supervised release. Filing false currency transaction reports is punishable by up to 10 years in federal prison, a \$250,000 fine, and three years' supervised release.

Acting U.S. Attorney Scott Erik Asphaug of the District of Oregon made the announcement.

This case was investigated by IRS-Criminal Investigation. Assistant U.S. Attorneys Seth D. Uram and Gavin W. Bruce are prosecuting the case.

An indictment is only an accusation of a crime, and defendants are presumed innocent unless and until proven guilty.

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