

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION

UNITED STATES OF AMERICA

v.

CASE NO. 2:26-cr-14-SPC-DNF

18 U.S.C. § 371

(Conspiracy to Commit Offense  
Against the United States)

THOMAS UNSWORTH

**INFORMATION**

The Attorney for the United States, Acting under the Authority Conferred by  
28 U.S.C. § 515, charges:

**COUNT ONE**

**(Conspiracy to Commit Offense Against the United States –  
18 U.S.C. § 371)**

**A. Introduction and Background**

At all times material to this Information:

1. THOMAS UNSWORTH worked as a Certified Public Accountant (“CPA”) in Naples, Florida.
2. In his role as a CPA, UNSWORTH did certain accounting work for Coconspirator 1 (and businesses owned by Coconspirator 1).
3. Coconspirator 2 was a New Jersey businessman and longtime friend of Coconspirator 1. Coconspirator 2 owned a large produce wholesale-and-distribution company, as well as a farming operation, in New Jersey.

*The Coronavirus Food Assistance Program (“CFAP”)*

4. In the midst of the Coronavirus (“COVID-19”) pandemic, the U.S. Department of Agriculture (“USDA”—through its Farm Service Agency—began administering the Coronavirus Food Assistance Program (“CFAP”). CFAP provided financial support to farmers/producers who faced market disruptions in 2020 because of the COVID-19 pandemic.

5. There were two stages of CFAP: CFAP-1 and CFAP-2. Both stages of CFAP contained a key eligibility criterion: To be eligible for CFAP proceeds, a person or legal entity must have either (1) had an average adjusted gross income of less than \$900,000 for tax years 2016, 2017, and 2018, or (2) have received at least 75 percent of their average adjusted gross income for the applicable tax years from farming, ranching, or forestry-related activities.

6. If an individual or entity had an average adjusted gross income of more than \$900,000, then—to receive CFAP proceeds—a CPA or lawyer needed to certify that the individual or entity received at least 75 percent of their average adjusted gross income from farming, ranching, or forestry-related activities.

7. The certification by a CPA or lawyer was done on a “CCC-942” form.

B. The Conspiracy

8. Beginning on an unknown date, but no later than in or around May 2020, and continuing to an unknown date, but at least in or around September 2020, in the Middle District of Florida, and elsewhere, the defendant,

THOMAS UNSWORTH,

did knowingly and willfully combine, conspire, confederate, and agree with others, known and unknown to the Attorney for the United States (Acting under the Authority Conferred by 28 U.S.C. § 515), including Coconspirators 1 and 2, to make a false statement to the Secretary of Agriculture (acting through the Farmers Home Administration or successor agency), in violation of 18 U.S.C. § 1014.

**C. Manner and Means of the Conspiracy**

9. The manner and means by which the conspirators sought to accomplish the objects of the conspiracy included, among others, the following:

- a. It was part of the conspiracy that the defendant would and did sign false CCC-942 forms for conspirators.
- b. It was part of the conspiracy that conspirators would and did submit, or cause the submission of, false and fraudulent CFAP applications, including false CCC-942 forms (signed by the defendant), to the Farm Service Agency, a successor agency to the Farmers Home Administration, in order to receive fraudulent CFAP proceeds.

**D. Overt Acts**

10. In furtherance of the conspiracy, and to effect its objects, the following overt acts, among others, were committed by the defendant and others in the Middle District of Florida and elsewhere:

<u>Date(s)</u>	<u>Act(s)</u>
On or about August 18, 2020	The defendant signed, in the Middle District of Florida, a false CCC-942 related to Coconspirator 2
On or about August 18, 2020	Coconspirator 2 submitted the false CCC-942 (signed by the defendant) with his/her CFAP-1 application to a Farm Service Agency employee in the Middle District of Florida
On or about September 21, 2020	Coconspirator 2 submitted his/her CFAP-2 application to a Farm Service Agency employee in the Middle District of Florida; Coconspirator 2's application relied on the previously submitted false CCC-942 (signed by the defendant)

All in violation of 18 U.S.C. § 371.

**COUNT TWO**  
**(Conspiracy to Commit Offense Against the United States –**  
**18 U.S.C. § 371)**

**A. Introduction and Background**

At all times material to this Information:

1. The Attorney for the United States, Acting under the Authority Conferred by 28 U.S.C. § 515, hereby realleges Paragraphs 1 through 3 of Count One of this Information, and incorporates such paragraphs by reference as if fully set forth herein.

*The Emergency Relief Program (“ERP”)*

2. In or around late 2021, the USDA announced a new relief program for farmers/crop producers—the Emergency Relief Program (“ERP”). The Emergency Relief Program provided financial assistance to farmers who experienced qualifying

disaster events during certain years. Similar to CFAP, the USDA administered ERP through its Farm Service Agency.

3. Relevant here, ERP payments were capped at \$125,000 per disaster year. But, if more than 75% of a producer's average adjusted gross income for the three taxable years preceding the most immediately preceding complete tax year came from farming, ranching, or forestry operations, the producer could receive up to \$900,000 per disaster year for specialty and/or high-value crops (and \$250,000 for non-specialty and/or other crops).

4. To be eligible for these increased payments, a CPA or lawyer needed to certify that at least 75 percent of the producer's average adjusted gross income for the three applicable tax years was derived from farming, ranching, or forestry operations.

5. The certification by a CPA or lawyer was done on a "FSA-510" form.

B. The Conspiracy

6. Beginning on an unknown date, but no later than in or around September 2022, and continuing to an unknown date, but at least in or around May 2024, in the Middle District of Florida, and elsewhere, the defendant,

THOMAS UNSWORTH,

did knowingly and willfully combine, conspire, confederate, and agree with others, known and unknown to the Attorney for the United States (Acting under the Authority Conferred by 28 U.S.C. § 515), including Coconspirators 1 and 2, to make a false

statement to the Secretary of Agriculture (acting through the Farmers Home Administration or successor agency), in violation of 18 U.S.C. § 1014.

C. Manner and Means of the Conspiracy

7. The manner and means by which the conspirators sought to accomplish the objects of the conspiracy included, among others, the following:

- a. It was part of the conspiracy that the defendant would and did sign false FSA-510 forms for conspirators.
- b. It was part of the conspiracy that conspirators would and did submit, or cause the submission of, false and fraudulent ERP applications, including false FSA-510 forms (signed by the defendant), to the Farm Service Agency, a successor agency to the Farmers Home Administration, in order to receive fraudulent CFAP proceeds.

D. Overt Acts

8. In furtherance of the conspiracy, and to effect its objects, the following overt acts, among others, were committed by the defendant and others in the Middle District of Florida and elsewhere:

<u>Date(s)</u>	<u>Act(s)</u>
On or about July 21, 2023	The defendant signed, in the Middle District of Florida, at least three false FSA-510s related to Coconspirator 2
On or about July 21, 2023	Coconspirator 2 submitted the false FSA-510s (signed by the defendant) to a Farm Service Agency employee in the Middle District of Florida

All in violation of 18 U.S.C. § 371.

**FORFEITURE**

1. The allegations contained in Counts One and Two are incorporated by reference for the purpose of alleging forfeiture pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c).

2. Upon conviction of a conspiracy to violate 18 U.S.C. § 1014, in violation of 18 U.S.C. § 371, the defendant shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), any property, real or personal, which constitutes or is derived from proceeds traceable to the violation.

3. If any of the property described above, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without difficulty,

the United States shall be entitled to forfeiture of substitute property under the provisions of 21 U.S.C. § 853(p), as incorporated by 28 U.S.C. § 2461(c).

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Authority Conferred by 28 U.S.C. § 515*

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