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A Middleton, Mass., couple who admitted to federal tax charges that sent the husband to prison and the wife to a halfway house have blamed their accountant for their predicament.

Joseph "Junior" Pingaro Jr. and Christine Scola claim in a lawsuit that their accountant, Paul Constantino, was the one who gave them the idea to keep all of their cash withdrawals from their scrap metal business under $10,000 — a practice, it turns out, that also can be viewed as the federal crime of "structuring."

Federal law requires that transactions involving more than $10,000 be reported by banks and other businesses, a law aimed at preventing money laundering and other crimes.

But the couple claim in a lawsuit pending in Middlesex Superior Court that Constantino told them it was a good business practice to keep their withdrawals under $10,000, to avoid triggering an audit of their mostly cash scrap-metal business.

They claim they had no idea that what they were doing was illegal.

The pair owned J&J Metals in Roxbury and dealt mainly in cash.

Prosecutors charged them with falsely claiming that money they withdrew from business accounts was for business expenses, when the couple was living off the cash withdrawals and not reporting the income, some $1.4 million, according to court papers.

Structuring is considered a "general intent" crime, meaning that prosecutors didn't

Within months of their sentencing, they filed suit against Constantino and his firm, alleging malpractice.

The accountants tried earlier this year to have the case thrown out, in part based on a legal doctrine known as "in pari delicto," meaning "in equal fault." The idea is that a person who has committed wrongdoing should not be allowed to receive compensation for any damages that result from that wrongdoing.

The accountants and their attorneys contend that Pingaro and Scola were at least as culpable, if not more so, than Constantino, and that the lawsuit should be dismissed.

The couple's lawyer responded by saying Pingaro and Scola had no idea that what they were doing was illegal, describing the pair as relatively unsophisticated in finance, with limited education, and argued that they should have been able to rely on the advice of a trained professional.

Middlesex Superior Court Judge Peter Krupp, in a decision earlier this spring, rejected the accountants' motion to dismiss the case but also suggested that the accountants could make the same argument if the case goes to trial.

There's a new wrinkle for the couple in the case. Earlier this month, federal prosecutors filed papers demanding that the couple be barred from using secret grand jury testimony and other evidence gathered by investigators to bolster their civil lawsuit.

The couple had hoped to use portions of the grand jury transcript to prove their claim.

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