

UNITED STATES OF AMERICA

JUDGMENT IN A CRIMINAL CASE

v.

CASE NO. 3:18CR35 (JCH)
 USM NO: 25754-014

Ira Malkin

Christopher Schmeisser
 Assistant United States Attorney

Lisa Perkins
 Defendant's Attorney

THE DEFENDANT: Pled guilty to Count One of an Information.

Accordingly the defendant is adjudicated guilty of the following offense:

<u>Title & Section</u>	<u>Nature of Offense</u>	<u>Offense Concluded</u>	<u>Count</u>
Title 26, United States Code, Section 7201	Attempt to Evade and Defeat the Assessment of Tax	April 15, 2012	1

The following sentence is imposed pursuant to the Sentencing Reform Act of 1984. The sentence imposed is a variance sentence. The sentence reflects the need for some period of incarceration to reflect the seriousness of the offense, balanced against the defendant's history and characteristics, the need to provide deterrence, and the low risk of recidivism.

IMPRISONMENT

The defendant is hereby committed to the custody of the Federal Bureau of Prisons to be imprisoned for a total of 6 months.

SUPERVISED RELEASE

Upon release from imprisonment, the defendant shall be on supervised release for a total term of 3 years. The Mandatory and Standard Conditions of Supervised Release as attached, are imposed. In addition, the following Special Conditions are imposed:

- 1.) The defendant shall be on home confinement for the first 6 months of supervised release. The defendant shall be home at all times except for religious obligations, scheduled medical appointments, and for employment from 8:00 a.m. to 6:00 p.m., all with prior approval of the Probation Office.
- 2.) The defendant shall perform a total of 200 hours of community service beginning the seventh month of supervision, following the period of home confinement with the hours completed to be spread out over the remainder of the term of supervised release. Community service shall be completed at a program approved in advance by the Probation Office and the Probation Office shall supervise the defendant's participation in the program. The defendant shall provide written verification of completed community service hours.
- 3.) The defendant shall cooperate with the IRS to pay all outstanding taxes, interest and penalties. The defendant shall file lawful and timely tax returns and provide copies to the Probation Office within 15 days of filing.
- 4.) The defendant shall provide the Probation Office access to any requested financial information and authorize the release of any financial information. The Probation Office may share financial information with the U.S. Attorney's Office.
- 5.) The defendant shall pay restitution in the amount of \$484,581, payable in a lump sum immediately, to the extent not already paid.
- 6.) The defendant shall participate in a cognitive behavioral program as directed by the Probation Office. The defendant shall follow all rules and regulations of the program. The Probation Office shall supervise the defendant's participation in the program. The defendant shall pay all or a portion of the costs associated with treatment based on the defendant's ability to pay as determined by the Probation Office.
- 7.) The defendant shall satisfy all of the conditions of his agreement with the IRS to pay any penalties and fees.

CRIMINAL MONETARY PENALTIES

The defendant must pay the total criminal monetary penalties under the schedule of payments (as follows) or (as noted on the restitution order).

Special Assessment:	\$100	\$100 to be paid immediately.
Restitution:	\$484,581	The defendant shall pay restitution in the amount of \$484,581, payable in a lump sum immediately, to the extent not already paid.

It is further ordered that the defendant will notify the United States Attorney for this district within 30 days of any change of name, residence or mailing address until all fines, restitution, costs and special assessments imposed by this judgment, are paid.

JUDICIAL RECOMMENDATION(S) TO THE BUREAU OF PRISONS

The court strongly recommends the defendant be designated to the Otisville facility to accommodate family and religious needs.

The defendant’s request for self-surrender to the custody of the Bureau of Prisons is granted. The defendant will self-surrender at noon on 10/11/2018, at a facility designated by the Bureau of Prisons. The Court anticipates that the BOP will be able to provide a designation sufficiently in advance of this date to enable the defendant to make any necessary arrangements to self-surrender at the designated facility. In the event the BOP does not provide a designation, the defendant will contact the U.S. Marshal for this District and self-surrender at a BOP facility or to the Marshal, as instructed by the Marshal .

8/9/2018
Date of Imposition of Sentence

/s/Janet C. Hall
Janet C. Hall
United States District Judge
Date: 8/15/2018

CONDITIONS OF SUPERVISED RELEASE

In addition to the Standard Conditions listed below, the following indicated (n) Mandatory Conditions are imposed:

MANDATORY CONDITIONS

- (1) ■ You must not commit another federal, state or local crime.
- (2) ■ You must not unlawfully possess a controlled substance.
- (3) ■ You must refrain from any unlawful use of a controlled substance. You must submit to one drug test within 15 days of release from imprisonment and at least two periodic drug tests thereafter, as determined by the court.
 - The above drug testing condition is suspended, based on the court's determination that you pose a low risk of future substance abuse. *(check if applicable)*
- (4) ■ You must cooperate in the collection of DNA as directed by the probation officer. *(check if applicable)*
- (5) □ You must comply with the requirements of the Sex Offender Registration and Notification Act (42 U.S.C. § 16901, *et seq.*) as directed by the probation officer, the Bureau of Prisons, or any state sex offender registration agency in which you reside, work, are a student, or were convicted of a qualifying offense. *(check if applicable)*
- (6) □ You must participate in an approved program for domestic violence. *(check if applicable)*
- (7) ■ You must make restitution in accordance with 18 U.S.C. §§ 3663 and 3663A or any other statute authorizing a sentence of restitution. *(check if applicable)*

STANDARD CONDITIONS

As part of your supervised release, you must comply with the following standard conditions of supervision. These conditions are imposed because they establish the basic expectations for your behavior while on supervision and identify the minimum tools needed by probation officers to keep informed, report to the court about, and bring about improvements in your conduct and condition.

1. You must report to the probation office in the federal judicial district where you are authorized to reside within 72 hours of your release from imprisonment, unless the probation officer instructs you to report to a different probation office or within a different time frame.
2. After initially reporting to the probation office, you will receive instructions from the court or the probation officer about how and when you must report to the probation officer, and you must report to the probation officer as instructed.
3. You must not knowingly leave the federal judicial district where you are authorized to reside without first getting permission from the court or the probation officer.
4. You must answer truthfully the questions asked by your probation officer.
5. You must live at a place approved by the probation officer. If you plan to change where you live or anything about your living arrangements (such as the people you live with), you must notify the probation officer at least 10 days before the change. If notifying the probation officer in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
6. You must allow the probation officer to visit you at any time at your home or elsewhere, and you must permit the probation officer to take any items prohibited by the conditions of your supervision that he or she observes in plain view.
7. You must work full time (at least 30 hours per week) at a lawful type of employment, unless the probation officer excuses you from doing so. If you do not have full-time employment you must try to find full-time employment, unless the probation officer excuses you from doing so. If you plan to change where you work or anything about your work (such as your position or your job responsibilities), you must notify the probation officer at least 10 days before the change. If notifying the probation officer at least 10 days in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
8. You must not communicate or interact with someone you know is engaged in criminal activity. If you know someone has been convicted of a felony, you must not knowingly communicate or interact with that person without first getting the permission of the probation officer.
9. If you are arrested or questioned by a law enforcement officer, you must notify the probation officer within 72 hours.
10. You must not own, possess, or have access to a firearm, ammunition, destructive device, or dangerous weapon (i.e., anything that was designed, or was modified for, the specific purpose of causing bodily injury or death to another person such as nunchakus or tasers).
11. You must not act or make any agreement with a law enforcement agency to act as a confidential human source or informant without first getting the permission of the court.
12. You must follow the instructions of the probation officer related to the conditions of supervision.

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Upon a finding of a violation of supervised release, I understand that the court may (1) revoke supervision and impose a term of imprisonment, (2) extend the term of supervision, and/or (3) modify the conditions of supervision.

These conditions have been read to me. I fully understand the conditions and have been provided a copy of them.

(Signed)

Defendant

Date

U.S. Probation Officer Designated Witness

Date

CERTIFIED AS A TRUE COPY ON THIS DATE: _____

By: _____

Deputy Clerk

RETURN

I have executed this judgment as follows:

Defendant delivered on _____ to _____ a _____, with a certified copy of this judgment.

Brian Taylor
Acting United States Marshal

By

Deputy Marshal