

American Bar Association

*35th Annual National Institute on
Criminal Tax Fraud
&
8th National Institute
on Tax Controversy*

*Criminal Tax Workshop
Exhibits*

Las Vegas, Nevada
December 13, 2018

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ADMINISTRATIVE SUMMONS

Exhibit A



Summons

In the matter of _____

Internal Revenue Service (Division): Criminal Investigation

Industry/Area (name or number): New York Field Office

Periods: 2010-2014

The Commissioner of Internal Revenue

To: _____

At: _____

You are hereby summoned and required to appear before Special Agent Jeff Miller an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Any and all records relating in any way to _____ and/or _____ to include the following:

1. Contracts/agreements
2. Bills/invoices
3. Records of payments made or received
4. Records of loans made or received
5. Correspondence (letters/emails/text messages/facsimiles/etc.)

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Signature of IRS officer serving the summons

Special Agent
Title

Business address and telephone number of IRS officer before whom you are to appear:

Place and time for appearance at IRS-CI, 210 East Post Road - 2nd Floor, White Plains NY 10601



on the 5th day of February, 2016 at 9 o'clock a m.

Issued under authority of the Internal Revenue Code this 12th ^(year) day of January, 2016 _(year)

Department of the Treasury
Internal Revenue Service

www.irs.gov

Signature of issuing officer

Special Agent
Title

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

Signature of approving officer (if applicable)

Title

Part A - to be given to person summoned



Provisions of the Internal Revenue Code

Sec. 7602. Examination of books and witnesses

(a) Authority to Summon, etc. - For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized -

- (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry.
- (2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and
- (3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

(b) Purpose may include inquiry into offense. - The purposes for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

(c) Notice of contact of third parties. -

- (1) General Notice. - An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer without providing reasonable notice in advance to the taxpayer that contacts with persons other than the taxpayer may be made.
- (2) Notice of specific contacts. - The Secretary shall periodically provide to a taxpayer a record of persons contacted during such period by the Secretary with respect to the determination or collection of the tax liability of such taxpayer. Such record shall also be provided upon request of the taxpayer.
- (3) Exceptions. - This subsection shall not apply-
 - (A) to any contact which the taxpayer has authorized,
 - (B) if the Secretary determines for good cause shown that such notice would jeopardize collection of any tax or such notice may involve reprisal against any person, or
 - (C) with respect to any pending criminal investigation.

(d) No administrative summons when there is Justice Department referral.-

- (1) Limitation of authority. - No summons may be issued under this title, and the Secretary may not begin any action under section 7604 to enforce any summons, with respect to any person if a Justice Department referral is in effect with respect to such person.
- (2) Justice Department referral in effect. - For purposes of this subsection-
 - (A) In general. - A Justice Department referral is in effect with respect to any person if-
 - (i) the Secretary has recommended to the Attorney General a grand jury investigation of, or the criminal prosecution of, such person for any offense connected with the administration or enforcement of the internal revenue laws or
 - (ii) any request is made under section 6103(h)(3)(B) for the disclosure of any return or return information (within the meaning of section 6103(b)) relating to such person.
 - (B) Termination. - A Justice Department referral shall cease to be in effect with respect to a person when-
 - (i) the Attorney General notifies the Secretary, in writing, that -
 - (I) he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws,
 - (II) he will not authorize a grand jury investigation of such person with respect to such an offense, or
 - (III) he will discontinue such a grand jury investigation.
 - (ii) a final disposition has been made of any criminal proceeding pertaining to the enforcement of the internal revenue laws which was instituted by the Attorney General against such person, or
 - (iii) the Attorney General notifies the Secretary, in writing, that he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws relating to the request described in sub paragraph (A)(ii).
- (3) Taxable years, etc., treated separately. - For purposes of this subsection, each taxable period (or, if there is no taxable period, each taxable event) and each tax imposed by a separate chapter of this title shall be treated separately.

(e) Limitation on examination on unreported income. - The Secretary shall not use financial status or economic reality examination techniques to determine the existence of unreported income of any taxpayer unless the Secretary has a reasonable indication that there is a likelihood of such unreported income.

Authority to examine books and witness is also provided under sec. 6420 (e)(2) - Gasoline used on farms: sec. 6421(g)(2) - Gasoline used for certain nonhighway purposes by local transit systems, or sold for certain exempt purposes; and sec. 6427(j)(2) - Fuels not used for taxable purposes.

Sec. 7603. Service of summons

(a) In general - A summons issued under section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 shall be served by the Secretary, by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode; and the certificate of service signed by the person serving the summons shall be evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of books, papers, records, or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty

(b) Service by mail to third-party recordkeepers. -

- (1) In general. - A summons referred to in subsection (a) for the production of books, papers, records, or other data by a third-party recordkeeper may also be served by certified or registered mail to the last known address of such recordkeeper.
- (2) Third party record keeper. - For purposes of paragraph (1), the term *third-party recordkeeper* means -
 - (A) any mutual savings bank, cooperative bank, domestic building and loan association, or other savings institution chartered and supervised as a savings and loan or similar association under Federal or State law, any bank (as defined in section 581), or any credit union (within the meaning of section 501 (c)(14)(A));
 - (B) any consumer reporting agency (as defined under section 603(f) of the Fair Credit Reporting Act (15 U.S.C. 1681 a(f)));
 - (C) Any person extending credit through the use of credit cards or similar devices;
 - (D) any broker (as defined in section 3(a)(4) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(4));
 - (E) any attorney;
 - (F) any accountant;
 - (G) any barter exchange (as defined in section 6045(c)(3));
 - (H) any regulated investment company (as defined in section 851) and any agent of such regulated investment company when acting as an agent thereof;
 - (I) any enrolled agent; and
 - (J) any owner or developer of a computer software source code (as defined in section 7612(d)(2)). Subparagraph (J) shall apply only with respect to a summons requiring the production of the source code referred to in subparagraph (J) or the program and data described in section 7612(b)(1)(A)(ii) to which source code relates.

Sec. 7604. Enforcement of summons

(a) Jurisdiction of District Court. - If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

(b) Enforcement. - Whenever any person summoned under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States Commissioner for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. It shall be the duty of the judge or Commissioner to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States Commissioner shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

* * * * *

Sec. 7605. Time and place of examination

(a) Time and place. - The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2), 6421 (g)(2) or 6427(j)(2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

Sec. 7610. Fees and costs for witnesses

(a) In general. - The Secretary shall by regulations establish the rates and conditions under which payment may be made of -

- (1) fees and mileage to persons who are summoned to appear before the Secretary, and
- (2) reimbursement for such costs that are reasonably necessary which have been directly incurred in searching for, reproducing, or transporting books, papers, records, or other data required to be produced by summons.

(b) Exceptions. - No payment may be made under paragraph (2) of subsection (a) if -

- (1) the person with respect to whose liability the summons is issued has a proprietary interest in the books, papers, records or other data required to be produced, or
- (2) the person summoned is the person with respect to whose liability the summons is issued or an officer, employee, agent, accountant, or attorney of such person who, at the time the summons is served, is acting as such.

(c) Summons to which section applies. - This section applies with respect to any summons authorized under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602.

Sec. 7210. Failure to obey summons

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda or other papers, as required under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), 7602, 7603, and 7604(b), neglects to appear or to produce such books, accounts, records memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with costs of prosecution.

* * * * *

Notice of Payment Information for Recipients of IRS Summons

If you are a third-party recipient of a summons, you may be entitled to receive payment for certain costs directly incurred which are reasonably necessary to search for, reproduce, or transport records in order to comply with a summons.

This payment is made only at the rates established by the Internal Revenue Service to certain persons served with a summons to produce records or information in which the taxpayer does not have an ownership interest. The taxpayer to whose liability the summons relates and the taxpayer's officer, employee, agent, accountant, or attorney are not entitled to this payment. No payment will be made for any costs which you have charged or billed to other persons.

The rate for search costs is limited to the total amount of personnel time spent locating and retrieving documents or information requested by the summons. Specific salaries of such persons may not be included in search costs. In addition, search costs do not include salaries, fees, or similar costs for analysis of material or for managerial or legal advice, expertise, research, or time spent for any of these activities. If itemized separately, search costs may include the actual costs of extracting information stored by computer in the format in which it is normally produced, based on computer time and necessary supplies. Time for computer search may be paid.

Rates for reproduction costs for making copies or duplicates of summoned documents, transcripts, and other similar material may be paid at the allowed rates. Photographs, films, and other material are reimbursed at cost.

The rate for transportation costs is the same as the actual cost necessary to transport personnel to locate and retrieve summoned records or information, or costs incurred solely by the need to transport the summoned material to the place of examination.

In addition to payment for search, reproduction, and transportation costs, persons who appear before an Internal Revenue Service officer in response to a summons may request payment for authorized witness fees and mileage fees. You may make this request by contacting the Internal Revenue Service officer or by claiming these costs separately on the itemized bill or invoice as explained below.

Instructions for requesting payment

After the summons is served, you should keep an accurate record of personnel search time, computer costs, number of reproductions made, and transportation costs. Upon satisfactory compliance, you may submit an itemized bill or invoice to the Internal Revenue Service officer before whom you were summoned to appear, either in person or by mail to the address furnished by the Internal Revenue Service officer. Please write on the itemized bill or invoice the name of the taxpayer to whose liability the summons relates.

If you wish, Form 6863, Invoice and Authorization for Payment of Administrative Summons Expenses, may be used to request payment for search, reproduction, and transportation costs. Standard Form 1157, Claims for Witness Attendance Fees, Travel, and Miscellaneous Expenses, may be used to request payment for authorized witness fees and mileage fees. These forms are available from the Internal Revenue Service officer who issued the summons.

If you have any questions about the payment, please contact the Internal Revenue Service officer before whom you were summoned to appear.

Anyone submitting false claims for payment is subject to possible criminal prosecution.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

- (a) Notice-
 - (1) In general. - If any summons to which this section applies requires the giving of testimony on or relating to, the production of any portion of records made or kept on or relating to, or the production of any computer software source code (as defined in 7612(d)(2)) with respect to, any person (other than the person summoned) who is identified in the summons, then notice of the summons shall be given to any person so identified within 3 days of the day on which such service is made, but no later than the 23rd day before the day fixed in the summons as the day upon which such records are to be examined. Such notice shall be accompanied by a copy of the summons which has been served and shall contain an explanation of the right under subsection (b)(2) to bring a proceeding to quash the summons.
 - (2) Sufficiency of notice. - Such notice shall be sufficient if, on or before such third day, such notice is served in the manner provided in section 7603 (relating to service of summons) upon the person entitled to notice, or is mailed by certified or registered mail to the last known address of such person, or, in the absence of a last known address, is left with the person summoned. If such notice is mailed, it shall be sufficient if mailed to the last known address of the person entitled to notice or, in the case of notice to the Secretary under section 6903 of the existence of a fiduciary relationship, to the last known address of the fiduciary of such person, even if such person or fiduciary is then deceased, under a legal disability, or no longer in existence.
 - (3) Nature of summons. - Any summons to which this subsection applies (and any summons in aid of collection described in subsection (c)(2)(D)) shall identify the taxpayer to whom the summons relates or the other person to whom the records pertain and shall provide such other information as will enable the person summoned to locate the records required under the summons.
- (b) Right to intervene; right to proceeding to quash. -
 - (1) Intervention. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to intervene in any proceeding with respect to the enforcement of such summons under section 7604.
 - (2) Proceeding to quash. -
 - (A) In general. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to begin a proceeding to quash such summons not later than the 20th day after the day such notice is given in the manner provided in subsection (a)(2). In any such proceeding, the Secretary may seek to compel compliance with the summons.
 - (B) Requirement of notice to person summoned and to Secretary. - If any person begins a proceeding under subparagraph (A) with respect to any summons, not later than the close of the 20-day period referred to in subparagraph (A) such person shall mail by registered or certified mail a copy of the petition to the person summoned and to such office as the Secretary may direct in the notice referred to in subsection (a)(1).
 - (C) Intervention, etc. - Notwithstanding any other law or rule of law, the person summoned shall have the right to intervene in any proceeding under subparagraph (A). Such person shall be bound by the decision in such proceeding (whether or not the person intervenes in such proceeding).
- (c) Summons to which section applies. -
 - (1) In general. - Except as provided in paragraph (2), this section shall apply to any summons issued under paragraph (2) of section 7602(a) or under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7612.
 - (2) Exceptions. - This section shall not apply to any summons
 - (A) served on the person with respect to whose liability the summons is issued, or any officer or employee of such person;
 - (B) issued to determine whether or not records of the business transaction or affairs of an identified person have been made or kept;
 - (C) issued solely to determine the identify of any person having a numbered account (or similar arrangement) with a bank or other institution described in section 7603(b)(2)(A);
 - (D) issued in aid of the collection of-
 - (i) an assessment made or a judgment rendered against the person with respect to whose liability the summons is issued, or
 - (ii) the liability at law or in equity of any transferee or fiduciary of any person referred to in clause; or
 - (E) (i) issued by a criminal investigator of the Internal Revenue Service in connection with the investigation of an offense connected with the administration or enforcement of the internal revenue laws, and
 - (ii) served on a person who is not a third-party recordkeeper (as defined in section 7603(b)).
 - (3) John Doe and Certain Other Summonses. - Subsection (a) shall not apply to any summons described in subsection (f) or (g).
 - (4) Records. - For purposes of this section, the term records includes books, papers, and other data.
- (d) Restriction on examination of records. - No examination of any records required to be produced under a summons as to which notice is required under subsection (a) may be made -
 - (1) before the close of the 23rd day after the day notice with respect to the summons is given in the manner provided in subsection (a)(2), or
 - (2) where a proceeding under subsection (b)(2)(A) was begun within the 20-day period referred to in such subsection and the requirements of subsection (b)(2)(B) have been met, except in accordance with an order of the court having jurisdiction of such proceeding or with the consent of the person beginning the proceeding to quash.
- (e) Suspension of Statute of Limitations. -
 - (1) Subsection (b) action. - If any person takes any action as provided in subsection (b) and such person is the person with respect to whose liability the summons is issued (or is the agent, nominee, or other person acting under the direction or control of such person), then the running of any period of limitations under section 6501 (relating to the assessment and collection of tax) or under section 6531 (relating to criminal prosecutions) with respect to such person shall be suspended for the period during which a proceeding, and appeals therein, with respect to the enforcement of such summons is pending.
 - (2) Suspension after 6 months of service of summons. - In the absence of the resolution of the summoned party's response to the summons, the running of any period of limitations under section 6501 or under section 6531 with respect to any person with respect to whose liability the summons is issued (other than a person taking action as provided in subsection (b)) shall be suspended for the period-
 - (A) beginning on the date which is 6 months after the service of such summons, and
 - (B) ending with the final resolution of such response.
- (f) Additional requirements in the case of a John Doe summons. - Any summons described in subsection (c)(1) which does not identify the person with respect to whose liability the summons is issued may be served only after a court proceeding in which the Secretary establishes that -
 - (1) the summons relates to the investigation of a particular person or ascertainable group or class of persons,
 - (2) there is a reasonable basis for believing that such person or group or class of persons may fail or may have failed to comply with any provision of any internal revenue law, and
 - (3) the information sought to be obtained from the examination of the records or testimony (and the identity of the person or persons with respect to whose liability the summons is issued) is not readily available from other sources.
- (g) Special exception for certain summonses. - A summons is described in this subsection if, upon petition by the Secretary, the court determines, on the basis of the facts and circumstances alleged, that there is reasonable cause to believe the giving of notice may lead to attempts to conceal, destroy, or alter records relevant to the examination, to prevent the communication of information from other persons through intimidation, bribery, or collusion, or to flee to avoid prosecution, testifying, or production of records.
- (h) Jurisdiction of district court; etc. -
 - (1) Jurisdiction. - The United States district court for the district within which the person to be summoned resides or is found shall have jurisdiction to hear and determine any proceedings brought under subsection (b)(2), (f), or (g). An order denying the petition shall be deemed a final order which may be appealed.
 - (2) Special rule for proceedings under subsections (f) and (g). - The determinations required to be made under subsections (f) and (g) shall be made ex parte and shall be made solely on the petition and supporting affidavits.
- (i) Duty of summoned party. -
 - (1) Recordkeeper must assemble records and be prepared to produce records. - On receipt of a summons to which this section applies for the production of records, the summoned party shall proceed to assemble the records requested, or such portion thereof as the Secretary may prescribe, and shall be prepared to produce the records pursuant to the summons on the day on which the records are to be examined.
 - (2) Secretary may give summoned party certificate. - The Secretary may issue a certificate to the summoned party that the period prescribed for beginning a proceeding to quash a summons has expired and that no such proceeding began within such period, or that the taxpayer consents to the examination.
 - (3) Protection for summoned party who discloses. - Any summoned party, or agent or employee thereof, making a disclosure of records or testimony pursuant to this section in good faith reliance on the certificate of the Secretary or an order of a court requiring production of records or the giving of such testimony shall not be liable to any customer or other person for such disclosure.
 - (4) Notice of suspension of statute of limitations in the case of a John Doe summons. - In the case of a summons described in subsection (f) with respect to which any period of limitations has been suspended under subsection (e)(2), the summoned party shall provide notice of such suspension to any person described in subsection (f).
- (j) Use of summons not required. - Nothing in this section shall be construed to limit the Secretary's ability to obtain information, other than by summons, through formal or informal procedures authorized by sections 7601 and 7602.

To:

Date: XXXXXXXX

Address:

Enclosed is a copy of a summons served by the IRS to examine records made or kept by, or to request testimony from, the person summoned. If you object to the summons, you are permitted to file a lawsuit in the United States district court in the form of a petition to quash the summons in order to contest the merits of the summons.

If you are the taxpayer, see important information below on the suspensions of your periods of limitation under I.R.C. section 7609(e)(1) and (e)(2).

General Directions

1. You must file your petition to quash in the United States district court for the district where the person summoned resides or is found.
2. You must file your petition within 20 days from the date of this notice and pay a filing fee as may be required by the clerk of the court.
3. You must comply with the Federal Rules of Civil Procedure and local rules of the United States district court.

Instructions for Preparing Petition to Quash

1. Entitle your petition "Petition to Quash Summons."
2. Name the person or entity to whom this notice is directed as the petitioner.
3. Name the United States as the respondent.
4. State the basis for the court's jurisdiction, as required by Federal Rule of Civil Procedure. See Internal Revenue Code Section 7609(h).
5. State the name and address of the person or entity to whom this notice is directed and state that the records or testimony sought by the summons relate to that person or entity.
6. Identify and attach a copy of the summons.

7. State in detail every legal argument supporting the relief requested in your petition. See Federal Rules of Civil Procedure. Note that in some courts you may be required to support your request for relief by a sworn declaration or affidavit supporting any issue you wish to contest.
8. Your petition must be signed as required by Federal Rule of Civil Procedure 11.
9. Your petition must be served upon the appropriate parties, including the United States, as required by Federal Rule of Civil Procedure 4.
10. At the same time you file your petition with the court, you must mail a copy of your petition by certified or registered mail to the person summoned and to the IRS. Mail the copy for the IRS to the officer whose name and address are shown on the face of this summons. See 7609(b)(2)(B).

The court will decide whether the person summoned should be required to comply with the summons request.

Suspension of Periods of Limitation

If you are the taxpayer being examined/investigated by this summons and you file a petition to quash the summons (or if you intervene in any suit concerning the enforcement of this summons), your periods of limitation for assessment of tax liabilities and for criminal prosecutions will be suspended pursuant to I.R.C. section 7609(e)(1) for the tax periods to which the summons relates. Such suspension will be effective while any proceeding (or appeal) with respect to the summons is pending. Your periods of limitation will also be suspended under section 7609(e)(2) if the summoned person fails to fully respond to this summons for 6 months. The suspension under section 7609(e)(2) will begin 6 months after the summons is served and will continue until the summoned person finally resolves the obligation to produce the summoned information. You can contact the IRS officer identified on the summons for information concerning the suspension under section 7609(e)(2). If you contact the IRS officer for this purpose, please provide the following information: (1) your name, address, home and work telephone numbers and any convenient time you can be contacted and (2) a copy of the summons or a description of it that includes the date it was issued, the name of the IRS employee who issued it, and the name of the summoned person.

The relevant provisions of the Internal Revenue Code are enclosed with this notice. If you have any questions, please contact the Internal Revenue Service officer before whom the person summoned is to appear. The officer's name and telephone number are shown on the summons.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

Suspension of Corporate Taxpayer's Period of Limitations on Assessment If a Court Proceeding is Brought Regarding a Designated or Related Summons

The IRS may issue designated or related summonses to examine the tax liability of certain corporations. A designated summons will be identified by a statement at the top of the summons that reads: "This is a designated summons pursuant to IRC 6503(j)." A related summons will be identified by a similar statement at the top of the summons indicating that it is a related summons issued pursuant to I.R.C. sec. 6503(j).

If you are a corporate taxpayer and the IRS has issued a designated or related summons to investigate your tax liability, your period of limitations on assessment will be suspended if a court proceeding concerning the summons is begun. This suspension will be effective on

the day the court proceeding is brought. If the court orders any compliance with the summons, the suspension will continue until 120 days after the summoned person finally resolves his response to the summons. If the court does not order any compliance with the summons, then the period of limitations will resume running on the day after final resolution (but the period of limitations will not expire before the 60th day after final resolution).

To obtain information about the dates of the suspension under section 6503(j), you can contact the IRS officer before whom the person summoned is to appear. The officer's name and telephone number are identified on the summons.



Department of the Treasury
Internal Revenue Service

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Form 2039 (Rev. 10-2010)
Catalog Number 21405J

Part E — to be given to the corporate taxpayer only if
this is a designated or related summons

(1) In General—

If any designated summons is issued by the Secretary to a corporation (or to any other person to whom the corporation has transferred records) with respect to any return of tax by such corporation for a taxable year (or other period) for which such corporation is being examined under the coordinated examination program (or any successor program) of the Internal Revenue Service, the running of any period of limitations provided in section 6501 on the assessment of such tax shall be suspended—

(A) during any judicial enforcement period--

- (i) with respect to such summons, or
- (ii) with respect to any other summons

which is issued during the 30-day period which begins on the date on which such designated summons is issued and which relates to the same return as such designated summons, and

(B) if the court in any proceeding referred to in paragraph (3) requires any compliance with a summons referred to in subparagraph (A), during the 120 day period beginning with the 1st day after the close of the suspension under subparagraph (A).

If subparagraph (B) does not apply, such period shall in no event expire before the 60th day after the close of the suspension under subparagraph (A).

(A) In General -- The term "designated summons" means any summons issued for purposes of determining the amount of any tax imposed by this title if--

(i) the issuance of such summons is preceded by a review of such issuance by the regional counsel of the Office of Chief Counsel for the region in which the examination of the corporation is being conducted,

(ii) such summons is issued at least 60 days before the day on which the period prescribed in section 6501 for the assessment of such tax expires (determined with regard to extensions), and

(iii) such summons clearly states that it is a designated summons for purposes of this subsection.

(B) Limitation -- A summons which relates to any return shall not be treated as a designated summons if a prior summons which relates to such return was treated as a designated summons for purposes of this subsection.

(3) Judicial Enforcement Period -- For purposes of this subsection, the term "judicial enforcement period" means, with respect to any summons, the period --

(A) which begins on the day on which a court proceeding with respect to such summons is brought, and

(B) which ends on the day on which there is a final resolution as to the summoned person's response to such summons.

GRAND JURY SUBPOENA

Exhibit B

UNITED STATES ATTORNEY'S OFFICE
DISTRICT OF CONNECTICUT

REQUEST FOR GRAND JURY

SUBPOENA DUCES TECUM

GRAND JURY MATTER NO.: [REDACTED] CONTROL NO. [REDACTED]

GRAND JURY/DATE RETURNABLE: April 5, 2016 at 9:00 a.m.


AGENT: Special Agent George Babycutty, IRS-CI

DIRECTED TO: Custodian of Records
[REDACTED]
Certified Public Accountants
[REDACTED]
Bohemia, New York 11716

DOCUMENTS/EVIDENCE DEMANDED: Documents only.

Order or Letter of Non-disclosure: Non-disclosure letter.

DATED: March 8, 2016

Approved By: 
Christopher W. Schmeisser
Assistant United States Attorney



United States Department of Justice

United States Attorney
District of Connecticut

Connecticut Financial Center
157 Church Street, 25th Floor
New Haven, Connecticut 06510

(203)821-3700
Fax (203) 773-5376
www.justice.gov/usao/ct

March 8, 2016

Custodian of Records

Certified Public Accountants

Bohemia, New York 11716

Re: Non-Disclosure of Subpoena

Dear Custodian of Records:

The attached grand jury subpoena issued on March 8, 2016 is returnable on April 5, 2016, before the federal grand jury sitting that date in New Haven, Connecticut.

The subpoena requests that the custodian of records produce certain documents described in Attachment A to the subpoena. In lieu of appearing before the grand jury, the Custodian of Records may comply with the subpoena by producing the responsive records to Special Agent George Babykutty, 135 High Street, Stop 220, Hartford, CT 06103, on or before the grand jury date.

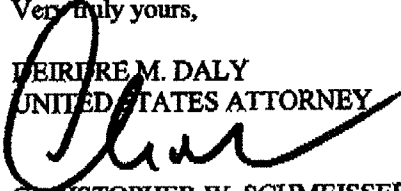
Title 12, United States Code, Section 3413(j), exempts subpoenas issued by a Federal Grand Jury from the disclosure provisions of the Right to Financial Privacy Act of 1978. You are requested not to disclose the existence of this subpoena or its contents. Disclosure of the subpoena, or its contents, may impede an ongoing federal grand jury investigation into the possible commission of a felony, and consequently may interfere with the enforcement of federal law. **Therefore, before you disclose the existence and/or the contents of this subpoena, please contact Special Agent Babykutty at 203-887-1337.**

We also request that the custodian of records at your financial institution complete the attached declaration for any business records that are produced pursuant to this subpoena, to the extent that such records meet the conditions set forth in the declaration—that is, (1) that the records were made at or near the time of the occurrence of the matters set forth in the records, by a person with knowledge of those matters or from information transmitted by such a person, and (2) that these records are made, and are kept, as a regular practice in the ordinary course of business.

Completion of this declaration will significantly reduce the chances that you will be called as a witness at any future trial, where these documents might be offered as evidence.

Very truly yours,

HEIDI M. DALY
UNITED STATES ATTORNEY


CHRISTOPHER W. SCHMEISSER
ASSISTANT UNITED STATES ATTORNEY

CWS:ers

UNITED STATES DISTRICT COURT

for the
District of Connecticut

GJ N-15-1-109(2)
S/A George Babycutty, IRS-CI

SUBPOENA TO TESTIFY BEFORE A GRAND JURY

Custodian of Records

To: [Redacted]
Certified Public Accountants
[Redacted]
Bohemia, New York 11716

YOU ARE COMMANDED to appear in this United States district court at the time, date, and place shown below to testify before the court's grand jury. When you arrive, you must remain at the court until the judge or a court officer allows you to leave.

Place: Robert N. Giaimo Federal Building 150 Court Street, Room 125 New Haven, CT 06510	Date and Time: Grand Jury Room April 5, 2016 at 9:00 a.m.
---	--

You must also bring with you the following documents, electronically stored information, or objects (*blank if not applicable*):

See Attachment A.

Note: Please include a copy of this subpoena with any materials or records produced. In lieu of personally appearing before the Grand Jury, these records may be provided to Special Agent George Babycutty, 135 High Street, Stop 220 Hartford, CT 06103, tel: (203)887-1337, on or before the Grand Jury date.


Date: 03/08/2016

CLERK OF COURT



Signature of Clerk of Court

The name, address, e-mail, and telephone number of the United States attorney, or assistant United States attorney, who requests this subpoena, are:

Christopher W. Schmeisser, Assistant United States Attorney 
U.S. Attorney's Office, District of Connecticut
157 Church Street, 25th Floor
New Haven, CT 06510 Tel. 203-821-3700 Control No. 694

ATTACHMENT A - GRAND JURY N-15-1-109(2) – Page 1 of 1

TO: Custodian of Records
[REDACTED]
Certified Public Accountants
[REDACTED]
Bohemia, New York 11716

For the years: December 01, 2008 through January 31, 2015

Any and all documents in your custody or control relative to the financial transactions of:

[REDACTED], SSN: [REDACTED];
[REDACTED], SSN: [REDACTED];
[REDACTED], SSN: [REDACTED];
[REDACTED], LLC, EIN: [REDACTED];
[REDACTED] Corp, EIN: [REDACTED];
[REDACTED] Corp, EIN: [REDACTED];
[REDACTED] Group, EIN: [REDACTED];
[REDACTED] Corp, EIN: [REDACTED].

Including but not limited to the following:

All books, records, bank statements, canceled checks, deposit tickets, work-papers, financial statements, correspondence and other pertinent documents furnished by or on behalf of the above named client(s) for the preparation of state and federal income tax returns and for any other entity in which either or both of them have a financial interest, including but not limited to:

All records used in or resulting from the preparation of federal and state income tax returns consisting of but not limited to work-papers, notes, papers, memoranda and correspondence used or prepared by you relative to the preparation of the aforementioned returns.

Copies of federal and state income and payroll tax returns, state sales tax returns and amended tax returns.

All records, books of account and other documents or papers relative to financial transactions of the principals.

All client billing records relative to this client to include records disclosing the dates and types of service rendered; client account cards; billing invoices; records reflecting the dates, amounts, purpose, and method of all payments (cash or check); and all correspondence with this client.

RECORD FORMAT: In addition to hard copies, records are requested in the form of magnetic media. Data may be provided in compact disks (CDs).

CERTIFICATE OF RECORDS

I, _____, hereby certify that:

1. I am the custodian of records at _____ ("the Company"), located at _____.

2. I have examined the records of the Company, and they contain the attached documents, each of which is the original or the duplicate of the original records, described more particularly as

3. These records were made at or near the time of the occurrence of the matters set forth therein, by a person with knowledge of these matters or from information transmitted by such a person.

4. These records were kept in the course of a regularly conducted activity of the Company.

5. Making these records was a regular practice of that activity.

I certify under penalty of perjury that the foregoing is true and correct.

Executed on _____, in _____, _____.
(date) (state) (city)

name: _____

address: _____

telephone number: _____



United States Department of Justice

United States Attorney
District of Connecticut

INSTRUCTIONS FOR PRODUCTION OF ELECTRONICALLY (DIGITAL) STORED RECORDS

This document details the data formatting specifications required for data submitted to the U.S. Attorney's Office (USAO) in response to litigation. The Government currently uses Concordance (ver 10.06) and IPRO (ver 8.6).

ANY VARIANCE FROM THESE STANDARDS MUST BE PRE-APPROVED.

A. MEDIA

All data and image deliveries must be made on CD, DVD, or USB 2.0 external hard drive.

B. DATA FORMAT

Data should be delivered in one of two formats:

1. As a Concordance database (.dcb)

- ❖ In most instances, the StartBates should be the Image Key field unless another field has been designated the key field by the Government.
- ❖ All fields should be indexed.

Note: If this method is chosen, and there will be more than one production, please confirm the database fields and structure remain consistent between data deliveries.

2. As an ASCII delimited text file (.dat)

If this method is chosen, please adhere to the following:

- ❖ The first line of the text file must contain the field names.
- ❖ The delimiters used should be the Concordance standards, of: comma (ASCII character 020), quote (ASCII character 254), and newline (ASCII character 174).
- ❖ Produce a page header indicator in the following format, <<batesno>>, on a separate line for every page of OCR.

C. DELIVERED FIELDS

The database or load file provided must contain, at minimum, the first and last Bates number for each document, and all applicable OCR text. OCR text should be incorporated directly in either the Concordance database or the ASCII load file, and not delivered in separate text files.

D. IMAGE/CROSS REFERENCE FILE GUIDELINES

I. IMAGE FORMAT

1. TIFF – Single page (Preferred) OR

- ❖ Documents should be scanned at 300 dpi, as single-page CCITT Group IV TIFF files. TIFF file names should match the assigned Bates number of the underlying document page, should be unique, and sequentially numbered. PDF files will be accepted only after a consultation between the provider and USAO technical support staff. Multi-page TIFF files are strongly discouraged.
- ❖ Bates numbers should be electronically “endorsed” onto images. The file name assigned to the image should match the underlying document’s Bates number. Bates numbers should be alpha-numeric, with the numeric portion of the stamp being “zero-filled”. As an example, an assigned Bates numbered series of documents such as “ABC1”, “ABC2”, “ABC3” would be unacceptable, whereas “ABC000001”, “ABC000002”, “ABC000003” is preferred.
- ❖ Images should be placed on delivered media in a master folder named XIMAGES.

2. PDF – Multi-page (text searchable)

II. CROSS-REFERENCE FILE

1. Tiff files must be accompanied with an image “cross-reference file”, preferably in IPRO® .lfp format. This file associates each bates number with its corresponding single-page TIFF file name and indicates its location on the media provided. The file should contain one line for every page in the collection, and must contain the document Bates number and the full DOS path to the image, beginning with the media volume. Below is a sample IPRO file:

```
IM,ABC-000001,D,0,@VOL01;IMG_0000001;ABC-000001.tif;2,0
IM,ABC-000002,,0,@VOL01;IMG_0000001;ABC-000002.tif;2,0
IM,3542-S-000001,D,0,@VOL01;IMG_0000001;3542-S-000001.tif;2,0
IM,3542-S-000002,,0,@VOL01;IMG_0000001;3542-S-000002.tif;2,0
IM,3542-S-000003,,0,@VOL01;IMG_0000001;3542-S-000003.tif;2,0
```

E. NATIVE FILES

With the exception of spreadsheets, electronic files should not be provided in their original or “native” format, but should be put through an electronic conversion (e-conversion) process, in which single-page TIFF images are created from all underlying document pages, and all text and applicable metadata from these files is extracted. Data, images, and image cross-reference files resulting from this process should follow the formatting specifications detailed in the sections above.

Spreadsheets (such Microsoft Excel or Lotus 1-2-3) should be provided in both e-converted and native format.

F. SECURITY

All submissions of electronic data to the USAO must be free of computer viruses. In addition, any passwords protecting files or media must be removed or provided.

Rev. October 2013

CONFERENCE REQUEST LETTER TO IRS CI

Exhibit C



CAROLINE D. CIRAULO
Direct Dial: 410.547.7852
E-mail: cciraolo@rosenbergmartin.com

January 10, 2011

*Via Facsimile (703.756.6020)
and First Class Mail*

James D. Havrilla, Special Agent
Internal Revenue Service
5205 Leesburg Pike, Suite 800
Falls Church, Virginia 22041

Re: [REDACTED]

Dear Special Agent Havrilla:

As you know, this office represents [REDACTED] with respect to your pending criminal investigation. In the event the Internal Revenue Service, Criminal Investigation Division makes the preliminary decision to submit a report to the Department of Justice, Tax Division, recommending that [REDACTED] be prosecuted for any offense under title 26 of the United States Code, I request a conference with your office prior to any final recommendation.

Thank you for your time and consideration.

Very truly yours,

Caroline D. Ciralo

cc: [REDACTED] (via first-class mail)



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Criminal Investigation

October 7, 2011

Ms. Caroline D. Ciraolo
Rosenburg, Martin & Greenburg, LLP
25 South Charles Street
Suite 2115
Baltimore, Maryland 21201-3305

Re: [REDACTED]

Dear Ms. Ciraolo:

This office has under consideration a recommendation that criminal proceedings be instituted against your client for tax evasion in violation of 26 U.S.C. § 7201 for the years 2005 through 2009 and willful filing of false tax returns in violation of 26 U.S.C. § 7206(1) for the years 2006 through 2009.

If you desire a conference in this matter to discuss or present any information you think we should have in considering your client's case, it will be held on Thursday, October 27, 2011 at 11:00 a.m. in my office which is located at 1200 1st Street, N.E., Suite 4100, Washington, D.C. 20002.

Please contact me by October 18, 2011 indicating whether or not you plan to attend the conference. If we do not hear from you by then, we will assume that you do not wish to attend a conference. If you prefer, you may submit in writing any defenses or other information that you may want this office to consider in lieu of a face-to-face conference. Please forward any such information before the conference date. Please be advised that our review process cannot be delayed beyond the above conference date. I can be reached at (202) 435-5898 or in writing at the above letterhead address.

This conference is not an opportunity for discovery. Please be advised that plea bargaining, civil settlement, negotiations, and/or compromises of the tax liabilities involved will *not* be considered or discussed at this conference.

Sincerely,

A handwritten signature in black ink, appearing to read "James I. Hite, Jr.", with a stylized flourish at the end.

James I. Hite, Jr.
Assistant Special Agent in Charge



**CONFERENCE REQUEST LETTER TO DOJ
TAX DIVISION**

Exhibit D

KOSTELANETZ & FINK, LLP
7 WORLD TRADE CENTER, 34TH FLOOR
NEW YORK, NEW YORK 10007

TEL: (212) 808-8100
FAX: (212) 808-8108
www.kflaw.com

April 7, 2017

BY FEDERAL EXPRESS

Rosemary E. Paguni
Chief, Northern Criminal Enforcement Section
Department of Justice, Tax Division
601 D Street, NW
Room 7334
Washington, D.C. 20530

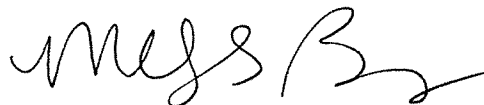
Re: [REDACTED]

Dear Ms. Paguni:

We are the attorneys for [REDACTED], who may be under investigation by the Department of Justice and/or the United States Attorney's Office for the Southern District of New York. In the event that this matter is referred to your office, we respectfully request a conference with your office.

To complete our file, we would appreciate your acknowledging receipt of this letter. Thank you.

Very truly yours,



Megan L. Brackney

RECEIVED & ACKNOWLEDGED:

U.S. Department of Justice



Rosenberg
Martin
Greenberg^{LLP}

CAROLINE D. CIRAOLLO
Direct Dial: 410.547.7852
E-mail: cciraolo@rosenbergmartin.com

February 27, 2013

Via Facsimile (202.616.1786) and First Class Mail

Rosemary E. Paguni, Esquire
Chief, Northern Counsel/Enforcement Section
Department of Justice/Tax Division
Post Office Box 972
Ben Franklin Station
Washington, D.C. 20044

Re: [REDACTED]

Dear Ms. Paguni:

This office represents [REDACTED], SSN [REDACTED]. Our Power of Attorney (Form 2848) is enclosed. We have been advised by the Internal Revenue Service, Criminal Investigation Division, that it has recommended prosecution of [REDACTED] for tax offenses under Title 26 of the United States Code.

I am writing on [REDACTED] behalf to request a conference with the Tax Division prior to any final determination by the Tax Division with respect to prosecution. Please contact me at your convenience to schedule this conference.

Thank you for your time and consideration.

Very truly yours,

Caroline D. Ciralo

Enclosure

cc: [REDACTED] (via electronic mail)



U.S. Department of Justice

Tax Division

Northern Criminal Enforcement Section
P.O. Box 972, Ben Franklin Station
Washington, D.C. 20044

(202) 514-5150
FAX: (202) 514-8455

REP:TKM
2011200556

Caroline D. Ciraolo
Rosenberg, Martin, Greenberg, LLP
25 South Charles Street
Suite 2115
Baltimore, MD 21201

JAN 20 2011

Re: 

Dear Ms. Ciraolo:

The Tax Division has received a letter dated January 10, 2011, requesting a conference in connection with the above-captioned case.

A record has been made of your request. An attorney will contact you with regard to a conference, if and when this office receives the case, and if this office determines that a conference is appropriate.

Sincerely yours,



ROSEMARY E. PAGUNI, Chief
Northern Criminal Enforcement Section

**LETTER FROM IRS CI RECOMMENDING
PROSECUTION**

Exhibit E



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Criminal Investigation

February 25, 2013

Caroline Ciraolo
Rosenburg, Martin, Greenberg, LLP
25 South Charles Street, Suite 2115
Baltimore, MD 21201-3305

Re: [REDACTED] Criminal Tax Violations

Dear Ms. Ciraolo

A report recommending your client be prosecuted for evading Federal Income Taxes for the years 2006 through 2009 in violation of Title 26, United States Code, Section 7201, was forwarded to Department of Justice, Tax Division on this date.

Department of Justice, Tax Division will review this matter and make the final determination as to the disposition of this prosecution recommendation.

Any further inquiry concerning your investigation should be made to:

The Honorable Kathryn M. Keneally
Assistant Attorney General for the Tax Division
United States Department of Justice
601 D Street, NW Room 7334
Washington, DC 20530

ATTN: Chief
Northern Enforcement Section

Sincerely,

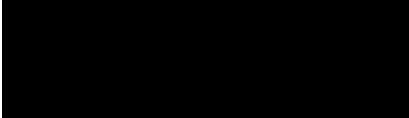
Thomas J. Kelly
Special Agent in Charge
Washington DC Field Office
Criminal Investigation



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Criminal Investigation

June 9, 2014



Dear [REDACTED]:

A report recommending you be prosecuted for filing a false tax return and preparing false tax returns for the years 2009 through 2012 and in violation of Title 26, United States Code, Section 7206(2), was forwarded to Department of Justice, Tax Division on this date.

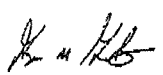

Department of Justice, Tax Division will review this matter and make the final determination as to the disposition of this prosecution recommendation.

Any further inquiry concerning your investigation should be made to:

The Honorable John A. DiCicco
Acting Assistant Attorney General
Department of Justice, Tax Division
601 D. Street N.W.
Washington, DC 20004

ATTN: Rosemary Paguni, Chief
Northern Criminal Enforcement Section

Sincerely,

 
Shantelle P. Kitchen
Special Agent in Charge
New York Field Office
290 Broadway, 4th Floor
New York, NY 10007

cc: Megan Brackney (Defense Attorney)
250 Greenwich St 34th Floor
New York, NY 10007

**LETTER FROM IRS CI DISCONTINUING
INVESTIGATION**

Exhibit F



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

July 26, 2010

Caroline D. Ciraolo
25 South Charles Street
Suite 2115
Baltimore, MD 21201

CERTIFIED MAIL
Return Receipt Requested

Dear Ms. Ciraolo

Your client, [REDACTED], is no longer the subject of a criminal investigation by our office regarding his federal tax liabilities for the years 2005 through 2008. However, this does not preclude re-entry by Criminal Investigation into this investigation.

The matter is presently in the Examination Function of the appropriate Operating Division for further consideration. If you have any questions, please contact Wade Cassamajor, Special Agent, at 410-962-9117.

Sincerely,

A handwritten signature in cursive script, appearing to read "Rebecca Sparkman".

Rebecca Sparkman
Special Agent in Charge, CI



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Criminal Investigation

October 31, 2011

[REDACTED]
Washington, D.C. 20019

CERTIFIED MAIL
Return Receipt Requested

Dear Mr. [REDACTED]:

Both you and [REDACTED] Corporation are no longer the subject of a criminal investigation by our office regarding your federal tax liabilities for the year(s) 2006 through 2009. However, this does not preclude re-entry by Criminal Investigation into this investigation.

The matter is presently in the Examination Function of the appropriate Internal Revenue Service operating division for further consideration. If you have any questions, please contact the person whose name and telephone number are shown below.

If you have any questions, please contact Guy Ficco, Supervisory Special Agent, at 703-647-5502.

Sincerely,

Jeannine A. Hammett
Acting Special Agent in Charge

cc: Caroline D. Ciruolo

**LETTER FROM DOJ TAX DIVISION
AUTHORIZING PROSECUTION**

Exhibit G



U.S. Department of Justice

Tax Division

Washington, D.C. 20530

KK:REP:JRLaraia:lp
5-35-12102
2013201252

JUL 19 2013

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Caroline D. Ciraolo, Esquire
Brandon N. Mourges, Esquire
25 South Charles Street, 21st Floor
Baltimore, Maryland 21201-3305

Re: [REDACTED]

Dear Ms. Ciraolo and Mr. Mourges:

The Tax Division has authorized prosecution in this case and has transmitted it to the United States Attorney for the District of Maryland.

Sincerely yours,

Kathryn M. Keneally
Assistant Attorney General
Tax Division

By: *Rosemary E. Paguni*
ROSEMARY E. PAGUNI, Chief
Northern Criminal Enforcement Section

cc: United States Attorney
District of Maryland

PROFFER AGREEMENT

Exhibit H



U.S. Department of Justice

Channing Phillips
United States Attorney

District of Columbia

*Judiciary Center
555 Fourth St., N.W.
Washington, D.C. 20530*

August 25, 2017

Caroline Ciruolo, Esq.
Counsel for [REDACTED]

Re: [REDACTED]

Dear Ms. Ciruolo:

I understand that your client is interested in meeting with members of law enforcement and representatives of this Office for a voluntary, "off-the-record" debriefing.

In order to assure that there are no misunderstandings concerning the meaning of "off-the-record," I am writing to clarify the ground rules of this and any subsequent voluntary "off-the-record" debriefing(s) with your client.

(1) First, except as provided for in paragraphs two and three below, no statements made by or other information provided by your client during the voluntary "off-the-record" debriefing(s) will be used directly against your client in any criminal proceeding.

(2) Second, the Government may make derivative use of and may pursue any investigative leads suggested by any statements made by, or other information provided by, your client. (Because any statements made during this "off-the-record" debriefing are voluntarily made on the part of your client, rather than compelled, it is the government's position that *Kastigar* protections do not apply. Nevertheless, your client understands that based on the terms of this agreement there will be no *Kastigar* hearing at which the government would have to prove that the evidence it would introduce at trial is not tainted by any statements made by or other information provided by your client.

(3) Third, in the event your client is ever a witness at any trial or presents evidence through other witnesses and your client's statements or that evidence contradicts statements made in your client's debriefing, the attorney for the Government may cross-examine your client and other witnesses concerning any statements made or other information provided by your client during the "off-the-record" debriefing(s). Evidence regarding such statements may also be introduced in rebuttal. (This provision is to assure that your client does not abuse the opportunity for a voluntary "off-the-record" debriefing(s), does not make material false statements to a government agency, and does not commit perjury when testifying at a trial or another judicial proceeding.)

(4) Fourth, it is understood and agreed to by your client and the United States that this agreement and the debriefing(s) conducted pursuant to this agreement do not constitute plea bargaining sessions. However, if this agreement or the debriefing(s) conducted pursuant to this agreement are subsequently construed as plea bargaining sessions, your client knowingly and voluntarily waives or gives up any rights your client has pursuant to Rule 410 of the Federal Rules of Evidence and Rule 11(f) of the Federal Rules of Criminal Procedure. In the absence of your client's waiver, these rules might prohibit the use of your client's statements and information provided by your client in accordance with the provisions set forth in paragraphs two and three above.

(5) Finally, this debriefing agreement does not obligate the United States Attorney's Office for the District of Columbia to enter into any future plea bargain with your client or to file any motion regarding cooperation provided by your client. In addition, your client understands that this office has made no additional promises to your client not contained in writing herein, including whether or not to prosecute.

I trust that you will find these ground rules fair and reasonable. If your client wishes to engage in a voluntary "off-the-record" debriefing under these ground rules, would you and your client both sign this letter where indicated below. Once signed, please return the original to me and retain a copy for your file.

Sincerely yours,

CHANNING PHILLIPS
United States Attorney

BY: _____

Zia Faruqui
Assistant United States Attorney

ACKNOWLEDGMENT

I have read every word of this debriefing agreement, and its meaning has been fully explained to me by my attorney. After consultation with my attorney, I understand and agree to the contents of this letter.

8-25-2017
Date

[REDACTED]

[REDACTED]

ATTORNEY'S ACKNOWLEDGMENT

I acknowledge that I have read each page of this debriefing agreement, reviewed it in its entirety with my client, and discussed fully with my client each of the provisions of the agreement.

8-25-2017
Date

Caroline Ciralo
Caroline Ciralo, Esq.
Attorney for [REDACTED]

INDICTMENT

Exhibit I

MJG
07/11/17

PAS: USAO#2014R00240

FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

FILED ENTERED
LOADED RECEIVED

JUL 11 2017

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

AT BALTIMORE
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

CLERK'S OFFICE
AT BALTIMORE

BY

Deputy

UNITED STATES OF AMERICA

UNDER SEAL

v.

BY

* *K* DEPUTY

Criminal No.

MJG-17-0367

TYNISHA MARTIN KADIRI
a/k/a "Martin Kadiri," a/k/a "T D
Martin" a/k/a "Tynisha Martin," a/k/a
"Shug,"

((Aiding or Assisting in the Filing of
False Income Tax Returns, 26 U.S.C. §
7206(2); Willful Failure to File a
Return, 26 U.S.C. 7203)

Defendant.

INDICTMENT

The Grand Jury for the District of Maryland charges that at all times relevant to the
Indictment:

Introduction

1. The Internal Revenue Service ("IRS") is an agency of the United States Department
of the Treasury charged by law with collecting and assessing income, employment, and other taxes
and investigating possible violations of the federal tax laws.

2. The tax laws of the United States, as set forth in the Internal Revenue Code (Title
26 of the United States Code), require every citizen and resident of the United States who receives
gross income in excess of the minimum filing amount to file a tax return.

3. **TYNISHA MARTIN KADIRI, a/k/a "Martin Kadiri," a/k/a "T D Martin"**
a/k/a "Tynisha Martin," a/k/a "Shug," ("KADIRI") was a resident of Maryland and a Tax
Preparer licensed by the State of Maryland's Department of Labor, Licensing and Regulation and
regulated by the Maryland Board of Individual Tax Preparers.

4. **KADIRI** was the president, owned and operated The Community Tax (“Community Tax”), a tax return preparation business incorporated in the state of Maryland. Community Tax was located at three locations in Baltimore, Maryland: 17 S. Carrollton Avenue, Baltimore Maryland, 4007 Frederick Avenue, Baltimore, Maryland and 2532 Washington Boulevard, Baltimore, Maryland.

5. Through Community Tax, **KADIRI** prepared and caused to be prepared U.S. Individual Income Tax Returns, Forms 1040 (“Forms 1040”) and related IRS Schedules for submission to IRS on behalf of client-taxpayers, using among other means, the Preparer Electronic Filing Identification Number (“PTIN”) assigned to **KADIRI**.

6. Forms 1040 were individual income tax returns, which taxpayers submit to the IRS on a yearly basis, wherein taxpayers report items including income, certain expenses, and tax. A Schedule C, “Profit or Loss from Business (Sole Proprietorship)” (“Schedule C”) was an IRS form that is attached to a Form 1040 when applicable and is used by taxpayers to report gross receipts, expenses, and profit and loss from a business operated by the taxpayer as a sole proprietorship.

7. For tax years 2012 through 2016, **KADIRI** prepared false and fraudulent Forms 1040, and accompanying Schedules C for client-taxpayers of Community Tax. The false and fraudulent tax returns contained, among other falsities, business receipts the taxpayers did not receive, business losses the taxpayers did not incur and false and/or completely fictitious businesses on Schedules C. These falsities resulted in the client-taxpayers receiving larger refunds than they were otherwise entitled to receive.

8. **KADIRI**, acting as the president, owner and operator of Community Tax, has not filed federal corporate income tax returns for Community Tax for tax years 2013 through 2015.

COUNTS ONE THROUGH EIGHTEEN
(Aiding or Assisting in the Filing of False Tax Returns)

9. The allegations contained in paragraphs one through eight are realleged and incorporated as if fully set forth in this paragraph.

10. On or about the dates set forth below, in the District of Maryland and elsewhere, the defendant **KADIRI** did willfully aid and assist in, and procure, counsel and advise the preparation and presentation to the IRS of Forms 1040, along with accompanying Schedules C, for the taxpayers and tax years specified below, which were false and fraudulent as to material matters, in that they represented that: (1) the taxpayers had business income or losses resulting from businesses, whereas the defendant then and there knew the taxpayers did not operate businesses that earned business income or sustained business losses in the claimed amounts; and (2) the taxpayers operated businesses that incurred expenses in the amounts hereinafter specified, whereas the defendant then and there knew the taxpayers did not operate businesses that incurred expenses in the claimed accounts, as set forth below:

Count(s)	Taxpayer(s)	Tax Year	Approximate Filing Date	Falsely Reported Item(s)	Approximate Amount Reported
1	T.B.	2012	03/05/2013	Schedule C – gross receipts – line 1	\$14,000
				Schedule C – total expenses – line 28	\$44,000
				Form 1040 – business income or loss – line 12	(\$30,000)
2	T.B.	2013	02/13/2014	Schedule C – gross receipts – line 1	\$6,200
				Schedule C – total expenses – line 28	\$38,672
				Form 1040 – business income or loss – line 12	(\$32,472)

Count(s)	Taxpayer(s)	Tax Year	Approximate Filing Date	Falsely Reported Item(s)	Approximate Amount Reported
3	D.B.	2013	02/11/2014	Schedule C – gross receipts – line 1	\$6,441
				Schedule C – total expenses – line 28	\$49,457
				Form 1040 – business income or loss – line 12	(\$43,016)
4	D.B.	2014	03/28/2015	Schedule C – gross receipts – line 1	\$2,100
				Schedule C – total expenses – line 28	\$43,587
				Form 1040 – business income or loss – line 12	(\$41,487)
5	S.H.	2012	02/28/2013	Schedule C – gross receipts – line 1	\$5,012
				Schedule C – total expenses – line 28	\$70,010
				Form 1040 – business income or loss – line 12	(\$64,998)
6	S.H.	2013	02/17/2014	Schedule C – gross receipts – line 1	\$12,875
				Schedule C – total expenses – line 28	\$59,371
				Form 1040 – business income or loss – line 12	(\$46,496)
7	M.P.	2012	02/01/2013	Schedule C – gross receipts – line 1	\$8,806
				Schedule C – total expenses – line 28	\$71,606
				Form 1040 – business income or loss – line 12	(\$62,800)
8	M.P.	2013	02/02/2014	Schedule C – gross receipts – line 1	\$17,540
				Schedule C – total expenses – line 28	\$77,123
				Form 1040 – business income or loss – line 12	(\$59,583)

Count(s)	Taxpayer(s)	Tax Year	Approximate Filing Date	Falsely Reported Item(s)	Approximate Amount Reported
9	S.P.	2013	02/05/2014	Schedule C – gross receipts – line 1	\$6,600
				Schedule C – total expenses – line 28	\$65,000
				Form 1040 – business income or loss – line 12	(\$58,400)
10	T.R.	2014	04/09/2015	Schedule C – gross receipts – line 1	\$1,390
				Schedule C – total expenses – line 28	\$38,300
				Form 1040 – business income or loss – line 12	(\$36,910)
11	T.R.	2016	02/27/2017	Schedule C – gross receipts – line 1	\$178
				Schedule C – total expenses – line 28	\$19,251
				Form 1040 – business income or loss – line 12	(\$19,073)
12	L.S.	2015	01/30/2016	Schedule C – gross receipts – line 1	\$2,150
				Schedule C – total expenses – line 28	\$33,338
				Form 1040 – business income or loss – line 12	(\$31,188)
13	L.S.	2016	02/01/2017	Schedule C – gross receipts – line 1	\$1,982
				Schedule C – total expenses – line 28	\$32,673
				Form 1040 – business income or loss – line 12	(\$30,691)
14	F.W.	2014	02/23/2015	Schedule C – gross receipts – line 1	\$2,300
				Schedule C – total expenses – line 28	\$27,105
				Form 1040 – business income or loss – line 12	(\$24,805)

Count(s)	Taxpayer(s)	Tax Year	Approximate Filing Date	Falsely Reported Item(s)	Approximate Amount Reported
15	F.W.	2015	01/30/2016	Schedule C – gross receipts – line 1	\$798
				Schedule C – total expenses – line 28	\$21,204
				Form 1040 – business income or loss – line 12	(\$20,406)
16	F.W.	2016	02/28/2017	Schedule C – gross receipts – line 1	\$788
				Schedule C – total expenses – line 28	\$13,333
				Form 1040 – business income or loss – line 12	(\$12,545)
17	D.W.	2012	02/01/2013	Schedule C – gross receipts – line 1	\$12,918
				Schedule C – total expenses – line 28	\$37,395
				Form 1040 – business income or loss – line 12	(\$24,477)
18	D.W.	2013	01/30/2014	Schedule C – gross receipts – line 1	\$7,942
				Schedule C – total expenses – line 28	\$31,942
				Form 1040 – business income or loss – line 12	(\$24,000)

26 U.S.C. § 7206(2)

COUNTS NINETEEN THROUGH TWENTY-ONE
(Willful Failure to File Return)

11. The allegations of paragraphs one through eight are hereby realleged and incorporated by reference.

12. During the tax years 2013 through 2015, in the District of Maryland, the defendant,

TYNISHA MARTIN KADIRI,
a/k/a "Martin Kadiri," a/k/a "T D Martin,"
a/k/a "Tynisha Martin," a/k/a "Shug,"

was the president, owner and operator of Community Tax, a corporation not expressly exempt from tax, with its principal place of business in Baltimore, Maryland. After the close of each of the tax years set forth below, specifically on or before March 15, the defendant was required by law to file a corporate income tax return, for and on behalf of Community Tax to the Internal Revenue Service Center in Cincinnati, Ohio, or to the person assigned to receive returns at the local office of the Internal Revenue Service in Cincinnati, Ohio, stating specifically the items of the corporation's gross income and the deductions and credits allowed by law. Well knowing and believing all of the foregoing, she did willfully fail, on or about March 15, of each of the years set forth below, in the District of Maryland and elsewhere, to file a corporate income tax return at the time required by law, as set forth below:

Count(s)	Taxpayer(s)	Tax Year	Filing Date that was not Satisfied
19	KADIRI	2013	3/15/2014
20	KADIRI	2014	3/15/2015
21	KADIRI	2015	3/15/2016

26 U.S.C. § 7203

Stephen M. Schenning
 Stephen M. Schenning
 Acting United States Attorney
 District of Maryland

Date: *7/11/17.*

A TRUE BILL:

SIGNATURE REDACTED

**INFORMATION AND
WAIVER OF INDICTMENT**

Exhibit J

[REDACTED]

FILED
CLERK

SA:RCH
F. [REDACTED]

2015 OCT 19 PM 2: 58

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

U.S. DISTRICT COURT
EASTERN DISTRICT
OF NEW YORK

-----X

UNITED STATES OF AMERICA

I N F O R M A T I O N

- against -

Cr. No. [REDACTED]
(T. 26, U.S.C., § 7206(2); T. 18, U.S.C. §§
3551 et seq.)

[REDACTED],

Defendant.

-----X

THE UNITED STATES ATTORNEY CHARGES:

I N T R O D U C T I O N

At all times relevant to this Information, unless otherwise indicated:

1. The defendant [REDACTED] owned and operated [REDACTED] [REDACTED], a tax return preparation business with an office located in [REDACTED].

2. Through [REDACTED] [REDACTED] [REDACTED], the defendant [REDACTED] [REDACTED] [REDACTED] prepared and caused to be prepared U.S. Individual Income Tax Returns, Forms 1040 ("Forms 1040") and related Internal Revenue Service ("IRS") Schedules and Forms on behalf of clients for submission to the IRS.

3. A Form 1040 was an annual income tax return filed with the IRS by citizens or residents of the United States that reports income and deductions to determine the amount of tax owed or the amount to be refunded to the taxpayer. A Schedule A, "Itemized Deductions" ("Schedule A"), was an IRS form that was attached to a Form 1040 when

applicable and was used by a taxpayer to claim certain permissible deductions from taxable income. Deductions to be claimed on a Schedule A include, among other things, gifts to charity, job-related and other miscellaneous expenses, such as unreimbursed employee expenses, tax preparation fees, and state and local taxes paid.

4. The defendant [REDACTED] prepared false Forms 1040 and related Schedules and Forms for [REDACTED] clients for tax years 2009, 2010, 2011 and 2012. To Forms 1040, [REDACTED] attached Schedules A that reported inflated or fictitious deductions.


5. The defendant [REDACTED] preparation of false Forms 1040 and related Schedules and Forms resulted in clients improperly benefitting from a decrease in the amount of tax due and owing to the IRS.

AIDING AND ASSISTING IN THE PREPARATION OF FALSE TAX RETURNS

6. The allegations contained in paragraphs one through five are realleged and incorporated as if fully set forth in this paragraph.

7. On or about March 20, 2010, within the Eastern District of New York and elsewhere, the defendant [REDACTED] did willfully aid and assist in, and procure, counsel and advise the preparation and presentation to the IRS under the internal revenue laws, of a U.S. Individual Income Tax Return, Form 1040 and attached Schedules and Forms for Taxpayer #1, a person whose identity is known to the United States Attorney, for the tax year 2009. The return was false and fraudulent as to material matters in that the Form 1040 and related Schedules and Forms claimed unreimbursed employee expenses of \$10,907, as listed on Schedule A, Line 21, which [REDACTED] then and there well knew and believed to be false and fraudulent.

(Title 26, United States Code, Section 7206(2); Title 18, United States Code, Sections 3551 et seq.)



KELLY T. CURRIE
ACTING UNITED STATES ATTORNEY
EASTERN DISTRICT OF NEW YORK

No.

UNITED STATES DISTRICT COURT

EASTERN *District of* NEW YORK

CRIMINAL DIVISION

THE UNITED STATES OF AMERICA

vs.

[REDACTED]

Defendant.

INFORMATION

(T. 26, U.S.C., § 7206(2); T. 18, U.S.C. §§ 3551 et seq.)

A true bill.

Foreperson

Filed in open court this ----- *day,*

of ----- *A.D. 20* -----

Clerk

Bail, \$ -----

Ryan C. Harris, Assistant U.S. Attorney (718) 254-6489

FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

UNITED STATES DISTRICT COURT

2012 MAY 22 P 4 02

-----DISTRICT OF MARYLAND-----

UNITED STATES OF AMERICA

v.

CLEVER
APPLAUS
BY *[Signature]*

WAIVER OF INDICTMENT

[REDACTED]

CASE NUMBER: [REDACTED]

I, [REDACTED] the above-named defendant, who is charged with TAX EVASION in violation of 26 U.S.C. § 7201 and being advised of the nature of the charge, the proposed Information, and of my rights, have waived in open court on the _____ day of May, 2012, prosecution by Indictment and consent that the proceeding may be by Information rather than by Indictment.

[Signature]
[REDACTED]
[REDACTED]
Defendant

Before *James K. Bredar*
James K. Bredar
United States District Judge

ORDER SETTING TERMS OF RELEASE

Exhibit K

UNITED STATES DISTRICT COURT

for the District of Maryland

FILED U.S. DISTRICT COURT DISTRICT OF MARYLAND

2012 MAR 22 P 5:01

United States of America)

v.)

[redacted])

Defendant)

Case No. CCB-12-030

CLERK'S OFFICE AT BALTIMORE

BY: NM DEPUTY

ORDER SETTING CONDITIONS OF RELEASE

IT IS ORDERED that the defendant's release is subject to these conditions:

- (1) The defendant must not violate any federal, state or local law while on release.
(2) The defendant must cooperate in the collection of a DNA sample if the collection is authorized by 42 U.S.C. § 14135a.
(3) The defendant's residence must be approved by the U.S. Pretrial Services Officer (USPTO) supervising the defendant's release and the defendant must advise the court, defense counsel, and the U.S. attorney in writing before any change in address or telephone number.
(4) The defendant must appear in court as required and must surrender to serve any sentence imposed

The defendant must appear at (if blank, to be notified) US Courthouse TD 101 W. Place Lombard St Baltimore on Oct 5, 2012, 10:00 am Date and Time

Release on Personal Recognizance or Unsecured Bond

IT IS FURTHER ORDERED that the defendant be released on condition that:

- [X] (5) The defendant promises to appear in court as required and surrender to serve any sentence imposed.
[] (6) The defendant executes an unsecured bond binding the defendant to pay to the United States the sum of _____ dollars (\$ _____) in the event of a failure to appear as required or surrender to serve any sentence imposed.

ADDITIONAL CONDITIONS OF RELEASE

Upon finding that release by one of the above methods will not by itself reasonably assure the defendant's appearance and the safety of other persons or the community,

IT IS FURTHER ORDERED that the defendant's release is subject to the conditions marked below:

- [] (7) The defendant is placed in the custody of (name of person or organization): _____ at an address approved by the Pretrial Services Office. The defendant must not change that address without advance approval by the Pretrial Services Office who agrees (a) to supervise the defendant in accordance with all of the conditions of release, (b) to use every effort to assure the defendant's appearance at all scheduled court proceedings, and (c) to notify the court immediately if the defendant violates any condition of release or disappears.

Signed: _____ Date _____ Tel. No (only if above is an organization) _____

- (8) The defendant must:
 - (a) report to the _____
telephone number _____, no later than _____
 - (b) report on a regular basis to the supervising officer. The defendant shall promptly obey all reasonable directions and instructions of the supervising officer.
 - (c) execute a bond or an agreement to forfeit upon failing to appear as required the following sum of money or designated property: _____
 - (d) post with the court the following proof of ownership of the designated property, or the following amount or percentage of the above-described sum _____
 - (e) execute a bail bond with solvent sureties in the amount of \$ _____.
 - (f) maintain or actively seek employment as approved by the U.S. Pretrial Services Officer.
 - (g) maintain or commence an education program.
 - (h) surrender any passport to: Clerk of Court when found
 - (i) obtain no passport.
 - (j) abide by the following restrictions on personal association, place of abode, or travel:
no travel outside U.S. without prior agreement of government
 - (k) avoid all contact, directly or indirectly, with any person who is or may become a victim or potential witness in the investigation or prosecution, including but not limited to: _____
 - (l) undergo medical or psychiatric treatment: _____
 - (m) abide by a curfew from _____ to _____
 - (n) maintain residence at a halfway house or community corrections center, as the pretrial services office or supervising officer considers necessary.
 - (o) refrain from possessing a firearm, destructive device, or other dangerous weapons.
 - (p) refrain from any excessive use of alcohol.
 - (q) refrain from use or unlawful possession of a narcotic drug or other controlled substances defined in 21 U.S.C. § 802, unless prescribed by a licensed medical practitioner.
 - (r) submit to any testing required by the pretrial services office or the supervising officer to determine whether the defendant is using a prohibited substance. Any testing may be used with random frequency and include urine testing, the wearing of a sweat patch, a remote alcohol testing system, and/or any form of prohibited substance screening or testing. The defendant must refrain from obstructing or attempting to obstruct or tamper, in any fashion, with the efficiency and accuracy of any prohibited substance testing or monitoring which is (are) required as a condition of release.
 - (s) participate in a program of inpatient or outpatient substance abuse therapy and counseling if the pretrial services office or supervising officer considers it advisable.
 - (t) submit to a location monitoring program
 - (i) as directed by the supervising officer; or
 - (ii) restricted to the residence except for employment, education, religious services, medical purposes, substance abuse testing/treatment, mental health treatment, attorney visits, court appearances, or other court ordered obligations; or
 - (iii) restricted to the residence except for medical purposes, court appearances, or other activities specifically approved by the court.
 - (u) Refrain from the use of computer systems, Internet-capable devices and/or similar electronic devices at any location (including employment or educational program) without the prior written approval of the U.S. Probation or Pretrial Services Officer. The defendant shall cooperate with the U.S. Probation and Pretrial Services Office monitoring of compliance with this condition. Cooperation shall include, but not be limited to, participating in a Computer & Internet Monitoring Program, identifying computer systems, Internet-capable devices and/or similar electronic devices the defendant has access to, allowing the installation of monitoring software/hardware at the defendant's expense, and permitting random, unannounced examinations of computer systems, Internet-capable devices and similar electronic devices under the defendant's control.
 - (v) _____
 - (w) _____

ADVICE OF PENALTIES AND SANCTIONS

TO THE DEFENDANT:

YOU ARE ADVISED OF THE FOLLOWING PENALTIES AND SANCTIONS:

Violating any of the foregoing conditions of release may result in the immediate issuance of a warrant for your arrest, a revocation of your release, an order of detention, a forfeiture of any bond, and a prosecution for contempt of court and could result in imprisonment, a fine, or both.

While on release, if you commit a federal felony offense the punishment is an additional prison term of not more than ten years and for a federal misdemeanor offense the punishment is an additional prison term of not more than one year. This sentence will be consecutive (i.e., in addition to) to any other sentence you receive.

It is a crime punishable by up to ten years in prison, and a \$250,000 fine, or both, to: obstruct a criminal investigation; tamper with a witness, victim, or informant; retaliate or attempt to retaliate against a witness, victim, or informant; or intimidate or attempt to intimidate a witness, victim, juror, informant, or officer of the court. The penalties for tampering, retaliation, or intimidation are significantly more serious if they involve a killing or attempted killing.

If, after release, you knowingly fail to appear as the conditions of release require, or to surrender to serve a sentence, you may be prosecuted for failing to appear or surrender and additional punishment may be imposed. If you are convicted of:

- (1) an offense punishable by death, life imprisonment, or imprisonment for a term of fifteen years or more - you will be fined not more than \$250,000 or imprisoned for not more than 10 years, or both;
- (2) an offense punishable by imprisonment for a term of five years or more, but less than fifteen years - you will be fined not more than \$250,000 or imprisoned for not more than five years, or both;
- (3) any other felony - you will be fined not more than \$250,000 or imprisoned not more than two years, or both;
- (4) a misdemeanor - you will be fined not more than \$100,000 or imprisoned not more than one year, or both.

A term of imprisonment imposed for failure to appear or surrender will be consecutive to any other sentence you receive. In addition, a failure to appear or surrender may result in the forfeiture of any bond posted.

Acknowledgment of the Defendant

I acknowledge that I am the defendant in this case and that I am aware of the conditions of release. I promise to obey all conditions of release, to appear as directed, and surrender to serve any sentence imposed. I am aware of the penalties and sanctions set forth above.

[REDACTED]

Defendant's Signature

Baltimore, MD.

City and State

Directions to the United States Marshal

- The defendant is ORDERED released after processing.
- The United States Marshal is ORDERED to keep the defendant in custody until notified by the clerk or judge that the defendant has posted bond and/or complied with all other conditions for release. If still in custody, the defendant must be produced before the appropriate judge at the time and place specified.

Date: March 22, 2012

[Signature]

Judicial Officer's Signature

Catherine C. Blake, United States District Judge

Printed name and title

SENTENCING ORDER

Exhibit L

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

United States of America

*

v.

*

Criminal Case No. RDB-12-066

Chung K. Choi

*

REGULAR SENTENCING ORDER

(1) On or before May 9, 2012 (*not more than 40 days from the date of this order*), the Probation Officer shall serve two copies of the presentence report upon counsel for the Defendant, who shall review the report with and, provide one of the copies to, the Defendant. The Probation Officer shall also serve one copy of the presentence report upon counsel for the Government.

(2) On or before May 23, 2012 (*not less than 14 days from date in paragraph 1*), counsel shall submit, in writing, to the Probation Officer and opposing counsel, any objections to any material information, sentencing classifications, advisory sentencing guideline ranges, or policy statements contained in or omitted from the report.

(3) After receiving counsel's objections, the Probation Officer shall conduct any necessary further investigation and may require counsel for both parties to meet with the Probation Officer to discuss unresolved factual and legal issues. The Probation Officer shall make any revisions to the presentence report deemed proper, and, in the event that any objections made by counsel remain unresolved, the Probation Officer shall prepare an addendum setting forth those objections and any comment thereon.

(4) On or before June 4, 2012 (*not less than 11 days from date in paragraph 2*), the Probation Officer shall serve two copies of any revisions and addendum to the presentence report upon counsel for the Defendant, who shall provide one of the copies to the Defendant. The

Probation Officer shall also serve one copy of any revision and addendum to the presentence report upon counsel for the Government. The Probation Officer shall then submit the report (and any revisions and addendum thereto) to the Court.

(5) If counsel for either party intends to call any witnesses at the sentencing hearing, counsel shall submit, in writing, to the Court and opposing counsel, on or before **June 4, 2012** (*not less than 14 days before sentencing*), a statement containing (a) the names of the witnesses, (b) a synopsis of their anticipated testimony, and (c) an estimate of the anticipated length of the hearing.

(6) Sentencing memoranda are not required unless a party intends to request a sentence outside the advisory guidelines range on the basis of a non-guideline factor. If submitted, they shall be filed with the Clerk and a copy delivered to chambers on or before **June 4, 2012** (*not less than 14 days before sentencing*). Opposing or responding memoranda are not required. If submitted, they shall be delivered to chambers on or before **June 11, 2012** (*not less than 7 days before sentencing*). Copies of all memoranda must be sent to the Probation Officer.


(7) Sentencing shall be on **Monday June 18, 2012** at **3:00 PM**.

(8) The presentence report, any revisions, and any proposed findings made by the Probation Officer in the addendum to the report shall constitute the tentative findings of the Court under section 6A1.3 of the sentencing guidelines. In resolving disputed issues of fact, the Court may consider any reliable information presented by the Probation Officer, the Defendant, or the Government, and the Court may issue its own tentative or final findings at any time before or during the sentencing hearing.

(9) Nothing in this Order requires the disclosure of any portions of the presentence report that are not discloseable under Federal Rules of Criminal Procedure 32.

(10) The dates of service set forth in this Order refer to the date of receipt of the paper being served. If the Probation Officer or counsel are making service of a paper by mail, they must mail the paper at least three days before the date set forth in the Order.

March 30, 2012
Date


Richard D. Bennett
UNITED STATES DISTRICT JUDGE

PRETRIAL SERVICES INTERVIEW WORKSHEET

Exhibit M

United States District Court Worksheet for Pretrial Services Report

PACTS Client ID No.:	Docket/Defendant No.:	Arrest Date:	Interviewing Officer:	Interview Date:
CLIENT PERSONAL DATA - General				
Prefix:	Title: (Dr., PhD., etc.)	Court Name: First Middle Last Generation		
SSN/EIN:		State Identification No.:	FBI No.:	
Register/Marshal's No.:		ICE (INS) No.:	Driver's License No.: (Include state)	
CLIENT PERSONAL DATA - Alternate Names and Ids (If more than four, attach list)				
First	Middle	Last	Generation	<input type="checkbox"/> Also Known As <input type="checkbox"/> Alternate Name
				<input type="checkbox"/> Maiden Name <input type="checkbox"/> True Name
First	Middle	Last	Generation	<input type="checkbox"/> Also Known As <input type="checkbox"/> Alternate Name
				<input type="checkbox"/> Maiden Name <input type="checkbox"/> True Name
First	Middle	Last	Generation	<input type="checkbox"/> Also Known As <input type="checkbox"/> Alternate Name
				<input type="checkbox"/> Maiden Name <input type="checkbox"/> True Name
First	Middle	Last	Generation	<input type="checkbox"/> Also Known As <input type="checkbox"/> Alternate Name
				<input type="checkbox"/> Maiden Name <input type="checkbox"/> True Name
Alternate IDs: (List any other alien numbers, state ID numbers, SSNs, DOBs)				
Distinguishing Characteristics: (Scars, tattoos, etc.)				
CLIENT PERSONAL DATA - Demographics				
Sex: (Check one)	Race: (Check one)	Hispanic: (Check one)	Height:	Weight:
<input type="checkbox"/> Female <input type="checkbox"/> Male <input type="checkbox"/> Unknown	<input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> Middle Eastern <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> Other Race <input type="checkbox"/> Unknown <input type="checkbox"/> White	<input type="checkbox"/> Hispanic <input type="checkbox"/> Non-Hispanic <input type="checkbox"/> Unknown	Age:	Date of Birth:
		Eye Color:	Hair Color:	
		<input type="checkbox"/> Blue <input type="checkbox"/> Brown <input type="checkbox"/> Green <input type="checkbox"/> Hazel <input type="checkbox"/> Other	<input type="checkbox"/> Black <input type="checkbox"/> Blonde <input type="checkbox"/> Brown <input type="checkbox"/> Grey <input type="checkbox"/> None <input type="checkbox"/> Other <input type="checkbox"/> Red <input type="checkbox"/> White	
Place of Birth:	Country of Birth:	Citizenship: (Check one)	Other: (Check one)	
		<input type="checkbox"/> Illegal Alien <input type="checkbox"/> U.S. Citizen <input type="checkbox"/> Legal Alien <input type="checkbox"/> Unknown	<input type="checkbox"/> Permanent Resident <input type="checkbox"/> Refugee <input type="checkbox"/> Temporary Visa <input type="checkbox"/> U.S. National	
Do you possess a passport/visa? <input type="checkbox"/> Yes <input type="checkbox"/> No		Country of Citizenship:	Date Naturalized: _____	
Location: _____				
Have you traveled outside the U.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No Countries: _____ Purpose: _____				
Date Immigrated to the United States: _____ Date Entered the United States: _____				
CLIENT PERSONAL DATA - Remarks				
Include in PACTS? <input type="checkbox"/> Yes <input type="checkbox"/> No				

CLIENT PERSONAL DATA - Addresses				
Current Address:			Phone (Residence):	Phone (Mobile):
City:	State:	Zip Code:	County:	Phone (Pager/Fax):
Address Type: <input type="checkbox"/> Residence <input type="checkbox"/> Legal Address <input type="checkbox"/> Mailing Address	Date Moved to This Address (From Date):			E-Mail:
	Time in Community of Residence: (Client Personal Data/Profile)			
Name on Lease/Mortgage:		Name on Utilities:		Monthly Payment:
Have you ever lived outside the state/country? <input type="checkbox"/> Yes <input type="checkbox"/> No Explain:			Do you own any firearms? <input type="checkbox"/> Yes <input type="checkbox"/> No Are there any firearms where you live? <input type="checkbox"/> Yes <input type="checkbox"/> No Any dogs or dangerous animals where you live? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Other/Prior Residences	Start Date	End Date	With Whom?	
CLIENT PERSONAL DATA - Collateral Contacts (Family, Friends, Other Frequent Contacts, etc.)				
(Check box if living with defendant)				
Name/Age	Relationship/Frequency of Contact	Citizenship Status	Address and Phone Number	Miscellaneous Notes/ Occupation
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				

MARITAL HISTORY (Including cohabitation)					
<i>(Check box if living with defendant)</i>					
Current Marital Status: <input type="checkbox"/> Cohabiting <input type="checkbox"/> Divorced <input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Single <input type="checkbox"/> Widowed <input type="checkbox"/> Unknown (Current Personal Data/Profile)					
Name	Marital Status	Citizenship	Address/ Telephone No.	Dates of Marriage	No. of Children
<input type="checkbox"/> Current:					
CHILDREN					
<i>(Check box if living with defendant)</i>					
Name/Age of Children	Children Live With Whom?	Citizenship	Address/ Telephone No.	Frequency of Contact	Support?
<input type="checkbox"/>					
<input type="checkbox"/>					
<input type="checkbox"/>					
<input type="checkbox"/>					
EDUCATION			MILITARY HISTORY		
Education Level: (Client Personal Data/Profile)			Branch of Service:		
<input type="checkbox"/> No High School Diploma/GED <input type="checkbox"/> Associate's Degree <input type="checkbox"/> Unknown <input type="checkbox"/> Graduate Equivalency <input type="checkbox"/> Bachelor's Degree <input type="checkbox"/> Vocational/Apprentice Graduate <input type="checkbox"/> Master's Degree <input type="checkbox"/> High School Diploma <input type="checkbox"/> Doctorate			<input type="checkbox"/> Yes <input type="checkbox"/> No		
Date Education Obtained/Last Year Attended: _____			Were you court-martialed?		
Name/Location of Current School: _____			<input type="checkbox"/> Yes <input type="checkbox"/> No		
Grade Completed: _____			Was any disciplinary action taken?		
Certificates/Degrees: _____					
English Language Skills: (Client Personal Data/Profile)					
<input type="checkbox"/> Fluent in English as Primary Language		<input type="checkbox"/> Mute - Fluent in International Sign Language			
<input type="checkbox"/> Fluent in English as Secondary Language		<input type="checkbox"/> Mute - Limited or No Fluency in International Sign Language			
<input type="checkbox"/> Limited Fluency in English		<input type="checkbox"/> Unknown			
<input type="checkbox"/> No Fluency in English		Primary Language (if not English): _____			

CURRENT EMPLOYMENT/UNEMPLOYMENT (Client Personal Data - Employment/Unemployment)			
Is the defendant currently unemployed? <input type="checkbox"/> Yes <input type="checkbox"/> No		Reasons for Unemployment: (Code as excused in PACTS)	
Start Date of _____		<input type="checkbox"/> Caregiver <input type="checkbox"/> Long-Term Treatment <input type="checkbox"/> Court Order <input type="checkbox"/> Retired <input type="checkbox"/> Disabled <input type="checkbox"/> Student <input type="checkbox"/> Homemaker <input type="checkbox"/> Other: <input type="checkbox"/> Looking for Work (Code as not excused in PACTS)	
Company Name: <input type="checkbox"/> Self-Employed?		Address (Street):	
Start Date:	Phone No.:	City:	State: Zip Code: County:
Hours Per Week:		Gross Income for This Employment:	
Occupation:	Job Title:	\$ _____ <input type="checkbox"/> Hourly <input type="checkbox"/> Semi-Monthly <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Biweekly <input type="checkbox"/> Yearly	
How Long Employed?	Work Hours:		
Can you return to your job? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown		Does your employer know about your arrest? <input type="checkbox"/> Yes <input type="checkbox"/> No Can your employer be contacted? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Supervisor's Name:	Supervisor's Title:	Supervisor's Phone No.:	Supervisor's Cell/Pager No.:
Vocational/Training Skills: (Check all that apply) (Client Personal Data/Profile)			
<input type="checkbox"/> Architecture and Engineering <input type="checkbox"/> Finance <input type="checkbox"/> Military Service <input type="checkbox"/> Arts, Design, Entertainment and Media <input type="checkbox"/> Food/Lodging Services <input type="checkbox"/> Office/Clerical/Administrative Support <input type="checkbox"/> Child/Adult Care <input type="checkbox"/> Healthcare <input type="checkbox"/> Production/Assembly <input type="checkbox"/> Community and Social Services <input type="checkbox"/> Janitorial/Cleaning Service <input type="checkbox"/> Sales <input type="checkbox"/> Computers and Mathematics <input type="checkbox"/> Laborer <input type="checkbox"/> Tradesman (Electrician/Plumber/Mechanic) <input type="checkbox"/> Construction and Extraction <input type="checkbox"/> Landscape/Ground Maintenance <input type="checkbox"/> Transportation and Material Moving <input type="checkbox"/> Cosmetology/Barber <input type="checkbox"/> Legal <input type="checkbox"/> Other <input type="checkbox"/> Data Processing - Education, Training, Library Science <input type="checkbox"/> Life, Physical, and Social Science <input type="checkbox"/> Farming, Fishing, Forestry <input type="checkbox"/> Management			
PREVIOUS EMPLOYMENT/UNEMPLOYMENT			
Start and End Dates	Name of Employer/ Unemployed	Address of Employer	Nature of Work, Hours Per Week, Salary, Reason for Leaving

FINANCIAL INFORMATION																																							
EMPLOYMENT INCOME: Yearly/Monthly/Weekly \$ _____ PAYMENT METHOD: (Circle One) Cash Check Commission Other SPOUSE/SIGNIFICANT OTHER'S OCCUPATION: _____ Yearly/Monthly/Weekly \$ _____ Yearly/Monthly/Weekly \$ _____	Other Source of Income: (Client Personal Data/Employment) <table style="width:100%; border: none;"> <tr> <td style="width: 33%;">Alimony</td> <td style="width: 33%;">\$ _____</td> <td style="width: 33%;">Payback on Loans</td> <td style="width: 33%;">\$ _____</td> </tr> <tr> <td>Child Support</td> <td>\$ _____</td> <td>Retirement Pension</td> <td>\$ _____</td> </tr> <tr> <td>Disability Insurance/</td> <td>\$ _____</td> <td>Severance Pay</td> <td>\$ _____</td> </tr> <tr> <td>Employee Benefit</td> <td></td> <td>Trust</td> <td>\$ _____</td> </tr> <tr> <td>Dividend</td> <td>\$ _____</td> <td>Unemployment Comp.</td> <td>\$ _____</td> </tr> <tr> <td>Family Support</td> <td>\$ _____</td> <td>Unknown</td> <td>\$ _____</td> </tr> <tr> <td>Food Stamps</td> <td>\$ _____</td> <td>Other</td> <td>\$ _____</td> </tr> <tr> <td>Investments</td> <td>\$ _____</td> <td>Social Security</td> <td>\$ _____</td> </tr> <tr> <td>Lawsuit Payout</td> <td>\$ _____</td> <td>Social Security (disability)</td> <td>\$ _____</td> </tr> </table>			Alimony	\$ _____	Payback on Loans	\$ _____	Child Support	\$ _____	Retirement Pension	\$ _____	Disability Insurance/	\$ _____	Severance Pay	\$ _____	Employee Benefit		Trust	\$ _____	Dividend	\$ _____	Unemployment Comp.	\$ _____	Family Support	\$ _____	Unknown	\$ _____	Food Stamps	\$ _____	Other	\$ _____	Investments	\$ _____	Social Security	\$ _____	Lawsuit Payout	\$ _____	Social Security (disability)	\$ _____
Alimony	\$ _____	Payback on Loans	\$ _____																																				
Child Support	\$ _____	Retirement Pension	\$ _____																																				
Disability Insurance/	\$ _____	Severance Pay	\$ _____																																				
Employee Benefit		Trust	\$ _____																																				
Dividend	\$ _____	Unemployment Comp.	\$ _____																																				
Family Support	\$ _____	Unknown	\$ _____																																				
Food Stamps	\$ _____	Other	\$ _____																																				
Investments	\$ _____	Social Security	\$ _____																																				
Lawsuit Payout	\$ _____	Social Security (disability)	\$ _____																																				
ASSETS		LIABILITIES	BALANCE	MONTHLY PAYMENT																																			
Cash	\$ _____	Rent or Mortgage Payment																																					
Savings Account	\$ _____	Other Mortgage																																					
Checking Account	\$ _____	Past Due/Pending Foreclosure?																																					
Stocks/Bonds/Retirement Accounts?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No																																					
Describe:	\$ _____	Utilities																																					
		Groceries																																					
		Child Care																																					
Other Accounts	\$ _____	Child Support (Ordered or Voluntary?)																																					
	\$ _____	Alimony																																					
	\$ _____	Personal Loans																																					
Valuable Property (collections, jewelry, etc.)	\$ _____	Business Liabilities																																					
Business Assets	\$ _____																																						
Motor Vehicles - Ownership		Motor Vehicles - Loans/Leases																																					
Year	Make	Model	Amount	Creditor																																			
Real Estate:		Auto Insurance																																					
Date Purchased:		Total Credit Card Debt																																					
Address:		School Loans																																					
Current Market Value \$		Outstanding Medical Bills																																					
Equity \$		Outstanding Taxes/Fines/Restitution																																					
Down Payment \$		Other Debts/Monthly Expenses																																					
Have you ever filed for bankruptcy? <input type="checkbox"/> Yes <input type="checkbox"/> No		Type of Bankruptcy Filed: _____																																					
Location of Court:		Year Filed:		Amount Discharged:																																			
ADDITIONAL NOTES																																							

HEALTH					
Physical Health					
Brief Description:					
Physical Health Status: (Client Personal Data/Profile)					
<input type="checkbox"/> Minor Medical Problems Only		<input type="checkbox"/> Diagnostic Evaluation or Specific Treatment in Progress			
<input type="checkbox"/> Significant Medical Disorder (Under control but follow-up care required)		<input type="checkbox"/> None			
<input type="checkbox"/> One or More Chronic or Recurrent Medical Problems		<input type="checkbox"/> Unknown			
<input type="checkbox"/> Uncontrolled Significant Disorder					
Names of Medications and Reason(s) for Use:					
Mental Health					
Current Mental Health Status: (Check all that apply) (Client Personal Data/Profile)					
<input type="checkbox"/> No evidence of a current or past mental health condition.					
<input type="checkbox"/> History of a mental health condition. No active symptoms.					
<input type="checkbox"/> Mental health condition requiring ongoing treatment.					
<input type="checkbox"/> Has been in therapy within the last 12 months for a mental health condition.					
<input type="checkbox"/> Currently taking medication for a mental health condition (psychotropic drug).					
<input type="checkbox"/> Has seen a physician within the last 12 months for a mental health condition.					
<input type="checkbox"/> Has been hospitalized within the last 24 months for a mental health condition.					
Have you ever seen a doctor for any emotional or psychiatric problems? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, when, where, and last visit?					
Have you ever been hospitalized for emotional problems? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, when and where?					
Have you ever thought of or attempted suicide? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, when, and what method was used or thought of?					
Have you ever been prescribed medication for emotional or psychiatric problems? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, name of medication(s) and how long you used it:					
Do you have current thoughts of suicide, hearing voices, or seeing things? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, explain.					
Do you have a history of gambling? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, describe the type of gambling activities, frequency, and amount:					
Do you have a history of domestic violence? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown Explain:					
Mental Health Treatment					
Dates	Name of Program	Location	Purpose	Inpatient/Outpatient	Completed? If no,
					<input type="checkbox"/> Yes <input type="checkbox"/> No
					<input type="checkbox"/> Yes <input type="checkbox"/> No

SUBSTANCE ABUSE HISTORY (Client Personal Data/Profile)						
Drug Use	Indicate Drugs of 1 st , 2 nd , and 3 rd Choice	Current	History of	Age Use Began	Last Used	Frequency Used
Alcohol		<input type="checkbox"/>	<input type="checkbox"/>			
Amphetamines		<input type="checkbox"/>	<input type="checkbox"/>			
Benzodiazepines		<input type="checkbox"/>	<input type="checkbox"/>			
Cannabinoids		<input type="checkbox"/>	<input type="checkbox"/>			
Club/Designer Drugs		<input type="checkbox"/>	<input type="checkbox"/>			
Cocaine		<input type="checkbox"/>	<input type="checkbox"/>			
Hallucinogens (PCP, LSD)		<input type="checkbox"/>	<input type="checkbox"/>			
Heroin		<input type="checkbox"/>	<input type="checkbox"/>			
Methamphetamines		<input type="checkbox"/>	<input type="checkbox"/>			
Prescription Opiates		<input type="checkbox"/>	<input type="checkbox"/>			
Other		<input type="checkbox"/>	<input type="checkbox"/>			
Substance Abuse Treatment						
Substance Abuse Treatment History (Check all that apply)		Current	History of	Notes		
Inpatient Treatment		<input type="checkbox"/>	<input type="checkbox"/>			
Outpatient Treatment		<input type="checkbox"/>	<input type="checkbox"/>			
Self-Help (AA/NA)		<input type="checkbox"/>	<input type="checkbox"/>			
Confined Treatment Program (BOP)		<input type="checkbox"/>	<input type="checkbox"/>			
Dates	Name of Program	Location	Purpose	Inpatient/ Outpatient	Type of Discharge (Satisfactory/Unsatisfactory)	
If a drug test were taken today, would it reveal any illegal substance or medications? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If so, what illegal drugs/medications?						
Would you like to receive treatment? <input type="checkbox"/> Yes <input type="checkbox"/> No						
ADDITIONAL NOTES						

SELF-REPORTED CRIMINAL HISTORY (including juvenile adjudications)					
Date Arrested/Age	Agency/Location	Offense Charged and Bail	Disposition or Next Court Date		
Probation/Parole History? <input type="checkbox"/> Yes <input type="checkbox"/> No		Where?	Any violations?		
Probation/Parole Officer's Name, Address, and Telephone No.: _____					
Are you a member of, or have you ever been in a gang? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Gang Name	Initiation Date	When did you get out?			
Will this information bring harm to you or your family? <input type="checkbox"/> Yes <input type="checkbox"/> No					
INTAKE - Prior Tab					
Prior Failures to Appear:		Prior Escapes:		Prior Abscondings:	
Prior Record	Charges (No.)	Convictions (No.)	Drugs (No.)	Violent (No.)	Pending Cases (No.)
Misdemeanors					
Felonies					
INVESTIGATION - General Tab (Complete when an investigation is completed)					
Docket No.: (e.g., 1:07M101 or 1:07CR101)		Defendant No.:		Type of Investigation: <input type="checkbox"/> Pretrial Services <input type="checkbox"/> Material Witness <input type="checkbox"/> Pretrial Diversion	
Investigation Officer:	Date Assigned:	Date Due:		Date Report Submitted:	
Temporary Duty? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Judicial Officer: (Leave blank if pretrial diversion)			Jurisdictional Authority: <input type="checkbox"/> Court (District Court) <input type="checkbox"/> Other District <input type="checkbox"/> Magistrate <input type="checkbox"/> U.S. Attorney (Use for PTD)		
ADDITIONAL NOTES					

INTAKE - Opening Tab			
Case Activation Date:	Assigned Officer:	Juvenile? <input type="checkbox"/> Yes <input type="checkbox"/> No	Sealed? <input type="checkbox"/> Yes <input type="checkbox"/> No
Was the instant offense committed while under the criminal justice system? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Was the case diverted post-charge? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Referral Type: <input type="checkbox"/> Arrest <input type="checkbox"/> Summons <input type="checkbox"/> Verbal Notice <input type="checkbox"/> Writ-Release Not Possible	Type of Case: (Intake Type) <input type="checkbox"/> Diversion <input type="checkbox"/> Material Witness <input type="checkbox"/> Pretrial Services	Charging Document: <input type="checkbox"/> Citation <input type="checkbox"/> Complaint <input type="checkbox"/> Indictment <input type="checkbox"/> Information <input type="checkbox"/> Not Applicable <input type="checkbox"/> Violation Petition	
Rule 5 Transfer In? <input type="checkbox"/> Rule 20 Transfer In? <input type="checkbox"/>		Courtesy In? <input type="checkbox"/> Yes (Transfer district information not required)	
Transfer District:	Transfer District Docket No.:	Transfer District PACTS No.:	

Arrest is used when: 1) the defendant appears in court following an arrest, with or without a warrant, 2) the defendant turns himself/herself in or self-surrenders on a warrant. **Writ** is used when the defendant appears in federal court but remains under the jurisdiction of another agency with no eligibility for release within 90 days. **If the defendant appears pursuant to a writ but is eligible for release within 90 days, use "arrest."** **Verbal Notice** is used when the defendant's appearance in court is not a result of any of the above procedures—for example, if the defendant voluntarily appears in court pursuant to agreement with the government and no formal summons, warrant, or writ has been issued.

INTAKE - Interview/Report Tab		
Interview Status: <input type="checkbox"/> Interviewed <input type="checkbox"/> Refused Interview <input type="checkbox"/> Unable to Interview	When was a bail report submitted? (N/A if Report Type = None) <input type="checkbox"/> Pre-Initial Hearing <input type="checkbox"/> Pre-Detention Hearing <input type="checkbox"/> Post-Release	How was the bail report submitted? (N/A if Report Type = None) <input type="checkbox"/> Oral <input type="checkbox"/> Written
Report Type: <input type="checkbox"/> Full <input type="checkbox"/> Modified <input type="checkbox"/> Addendum (Rule 5) <input type="checkbox"/> None	PSO Recommendations: <input type="checkbox"/> Detention <input type="checkbox"/> Release With Supervision <input type="checkbox"/> Release Without Supervision <input type="checkbox"/> No Recommendations	AUSA Recommendations: <input type="checkbox"/> Detention <input type="checkbox"/> Release With Supervision <input type="checkbox"/> Release Without Supervision <input type="checkbox"/> No Recommendations
Defense Counsel's Name and Telephone No.:		AUSA's Name and Telephone No.:

ADDITIONAL NOTES

INTAKE - Offense Tab/Charged Offense					
Class of Offense:			<input type="checkbox"/> Felony-Class A - life or death <input type="checkbox"/> Felony-Class B - 25 years or more <input type="checkbox"/> Felony-Class C - Less than 25 years but 10 or more years <input type="checkbox"/> Felony-Class D - Less than 10 years but 5 or more years <input type="checkbox"/> Felony-Class E - Less than 5 years but more than 1 year		
<input type="checkbox"/> Misdemeanor-Class A - 1 year or less but more than 6 months <input type="checkbox"/> Misdemeanor-Class B - 6 months or less but more than 30 days <input type="checkbox"/> Misdemeanor-Class C - 30 days or less but more than 5 days <input type="checkbox"/> Infraction - 5 days or less, or no imprisonment is authorized					
Citation: (In CM/ECF format)					
Check ONE appropriate Charge Classification/Category/Subcategory for the charged offense:					
Charge Classification	Charge Category	Charge Subcategory	Charge Classification	Charge Category	Charge Subcategory
<input type="checkbox"/> Drugs	<input type="checkbox"/> Distribution/Trafficking <input type="checkbox"/> Import/Export <input type="checkbox"/> Manufacture/Cultivation <input type="checkbox"/> Possession <input type="checkbox"/> Other	<input type="checkbox"/> Heroin <input type="checkbox"/> Other Opiate <input type="checkbox"/> Methamphetamine <input type="checkbox"/> Cocaine <input type="checkbox"/> Marijuana <input type="checkbox"/> MDMA <input type="checkbox"/> Prescription Drugs <input type="checkbox"/> Other Drug	<input type="checkbox"/> Public Order	<input type="checkbox"/> Civil Disorder <input type="checkbox"/> Contributing to Delinquency of a Minor <input type="checkbox"/> Criminal Mischief <input type="checkbox"/> Disorderly Conduct <input type="checkbox"/> Driving Under Influence <input type="checkbox"/> Driving While License Suspended/Revoked <input type="checkbox"/> Environmental Violations <input type="checkbox"/> Leaving Scene of Acc. <input type="checkbox"/> Lewd Conduct <input type="checkbox"/> Littering <input type="checkbox"/> Loitering <input type="checkbox"/> Open Container Violation <input type="checkbox"/> Prostitution <input type="checkbox"/> Public Intoxication <input type="checkbox"/> Reckless Driving <input type="checkbox"/> Trespassing <input type="checkbox"/> Other Public Order	
					<input type="checkbox"/> Escape/Obstruction
<input type="checkbox"/> Immigration	<input type="checkbox"/> Illegal Entry <input type="checkbox"/> Fraudulent Papers <input type="checkbox"/> Smuggling Aliens <input type="checkbox"/> Other Immigration		<input type="checkbox"/> Violence	<input type="checkbox"/> Animal Cruelty	
				<input type="checkbox"/> Assault	<input type="checkbox"/> Aggravated <input type="checkbox"/> Simple <input type="checkbox"/> With Battery
				<input type="checkbox"/> Domestic Violence	<input type="checkbox"/> Child Abuse <input type="checkbox"/> Child Neglect <input type="checkbox"/> Spouse Abuse
				<input type="checkbox"/> Extortion, Threats	
				<input type="checkbox"/> Kidnaping	
				<input type="checkbox"/> Manslaughter	<input type="checkbox"/> Vehicular
				<input type="checkbox"/> Murder	<input type="checkbox"/> First Degree <input type="checkbox"/> Second Degree
				<input type="checkbox"/> Negligent Homicide	
				<input type="checkbox"/> Racketeering	
				<input type="checkbox"/> Robbery	<input type="checkbox"/> Armed <input type="checkbox"/> Unarmed
<input type="checkbox"/> Property	<input type="checkbox"/> Arson		<input type="checkbox"/> Weapons/Firearms	<input type="checkbox"/> Concealed Weapon <input type="checkbox"/> Felon in Possession <input type="checkbox"/> Other Unlawful Poss. <input type="checkbox"/> Other Weapon	
	<input type="checkbox"/> Bribery				
	<input type="checkbox"/> Burglary	<input type="checkbox"/> Bank <input type="checkbox"/> Postal <input type="checkbox"/> Residential			
	<input type="checkbox"/> Counterfeiting	<input type="checkbox"/> Currency			
	<input type="checkbox"/> Embezzlement	<input type="checkbox"/> Bank <input type="checkbox"/> Postal			
	<input type="checkbox"/> Forgery	<input type="checkbox"/> Checks <input type="checkbox"/> Instruments/Securities			
	<input type="checkbox"/> Fraud	<input type="checkbox"/> Bank <input type="checkbox"/> Computer <input type="checkbox"/> Credit Card Fraud <input type="checkbox"/> False Claims <input type="checkbox"/> Mail			
<input type="checkbox"/> Gambling/Lottery					
<input type="checkbox"/> Identity Theft					
<input type="checkbox"/> Tax	<input type="checkbox"/> Evasion <input type="checkbox"/> Failure to File <input type="checkbox"/> Liquor				
<input type="checkbox"/> Theft	<input type="checkbox"/> Auto <input type="checkbox"/> Bank <input type="checkbox"/> Failure to Pay Child Support <input type="checkbox"/> Mail <input type="checkbox"/> Transportation of Stolen Property <input type="checkbox"/> Worthless Checks				
<input type="checkbox"/> Other Property					

RELEASE/DETENTION ORDERS					
Hearing	Order Date	Release/Detention Outcome	Type of Bond (if released)	Release Date	Detained Due to/ Judge Issuing Order
Initial		<input type="checkbox"/> Released <input type="checkbox"/> Detained	<input type="checkbox"/> Collateral Bond <input type="checkbox"/> Percentage Bond <input type="checkbox"/> Personal Recognizance <input type="checkbox"/> Surety Bond <input type="checkbox"/> Unsecured Bond		<input type="checkbox"/> Temporary Detention <input type="checkbox"/> Held for Detention Hearing <input type="checkbox"/> Consent to Detention Judge:
Detention (if held)		<input type="checkbox"/> Released <input type="checkbox"/> Detained	<input type="checkbox"/> Collateral Bond <input type="checkbox"/> Percentage Bond <input type="checkbox"/> Personal Recognizance <input type="checkbox"/> Surety Bond <input type="checkbox"/> Unsecured Bond		<input type="checkbox"/> Preventive Detention <input type="checkbox"/> Flight <input type="checkbox"/> Danger <input type="checkbox"/> Both <input type="checkbox"/> Consent to Detention Judge:
PSA SUPERVISION					
Date Released to Pretrial Supervision:		Supervising Officer:	Courtesy Pretrial Services Out? <input type="checkbox"/> Yes <input type="checkbox"/> No		District Providing Courtesy Pretrial Services or Courtesy Diversion Supervision:
PTD Months:		PTD Expiration Date:			
COURT-ORDERED RELEASE CONDITIONS					
Check all conditions that were ordered by the court: (See PACTS Conditions Module for definitions) TREATMENT/COUNSELING/ TRAINING-RELATED CONDITIONS <input type="checkbox"/> Substance Abuse Evaluation <input type="checkbox"/> Drug Treatment <input type="checkbox"/> Alcohol Treatment Only <input type="checkbox"/> Substance Abuse Testing <input type="checkbox"/> No Illegal Use of Controlled Substances <input type="checkbox"/> No Excessive Alcohol Use <input type="checkbox"/> Alcohol Abstinence <input type="checkbox"/> Mental Health Treatment <input type="checkbox"/> Sex Offender Assessment <input type="checkbox"/> Sex Offender Treatment <input type="checkbox"/> Life Skills Counseling <input type="checkbox"/> Education/Training Requirements <input type="checkbox"/> Other Treatment/Training/Education			SUPERVISION REPORTING/ CUSTODIAN CONDITIONS <input type="checkbox"/> Third-Party Custody <input type="checkbox"/> Pretrial Services Supervision <input type="checkbox"/> Report Any Change of Address <input type="checkbox"/> Personal Reporting Frequency Amount: <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Yearly <input type="checkbox"/> Telephone Reporting Frequency Amount: <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Yearly <input type="checkbox"/> Report to Law Enforcement		LOCATION/EMPLOYMENT ASSOCIATION RESTRICTIONS <input type="checkbox"/> Home Confinement Without Electronic Monitoring <input type="checkbox"/> Home Confinement With Electronic Monitoring <input type="checkbox"/> Curfew <input type="checkbox"/> Remote Location Monitoring <input type="checkbox"/> Re-Entry Center - Full Time <input type="checkbox"/> Re-Entry Center - Part Time <input type="checkbox"/> Work Release From Secure Facility <input type="checkbox"/> Residential Requirements/Restrictions <input type="checkbox"/> Travel Restrictions
			FINANCIAL/SERVICE-RELATED CONDITIONS <input type="checkbox"/> Restitution <input type="checkbox"/> Community Service		<input type="checkbox"/> Surrender Passport <input type="checkbox"/> Obtain No New Passport <input type="checkbox"/> Employment Requirements/Restrictions <input type="checkbox"/> No Contact With Victim
			<input type="checkbox"/> Other Financial Obligations <input type="checkbox"/> Other Service Obligations OTHER <input type="checkbox"/> Weapons Restrictions <input type="checkbox"/> Search/Seizure <input type="checkbox"/> Computer Search <input type="checkbox"/> Computer/Internet Restrictions		<input type="checkbox"/> No Contact With Minors <input type="checkbox"/> Association Restrictions <input type="checkbox"/> Report Contact With Law Enforcement <input type="checkbox"/> Other Location/Employment/ Association Restrictions

INTAKE-Closing			
Closing Date:	Disposition:	<input type="checkbox"/> Acquitted <input type="checkbox"/> Close-Courtesy Only <input type="checkbox"/> Deferred Judgment <input type="checkbox"/> Dismissed <input type="checkbox"/> Diversion Denied <input type="checkbox"/> Diversion Terminated by Gov't <input type="checkbox"/> Execution of Sentence <input type="checkbox"/> Found NGBRI <input type="checkbox"/> Fugitive FTA <input type="checkbox"/> Other <input type="checkbox"/> PTD Satisfied <input type="checkbox"/> Transferred Out	
Transfer District:	Docket No.:	Defendant No.:	Voluntary Surrender Date:

ADDITIONAL NOTES

PRESENTENCE REPORT INTERVIEW WORKSHEET

Exhibit N

UNITED STATES DISTRICT COURT
Federal Probation System

WORKSHEET FOR PRESENTENCE REPORT
(See Publication 197 for Instruction)

1. FACESHEET DATA		
Defendant's Court Name:		
Defendant's True Name:		
Docket No.:	District:	
Judge/Magistrate:	Sentencing Date:	
USPO:	Arrest Date:	
Assistant U.S. Attorney (Name, address, telephone)	Defense Counsel (Name, address, telephone)	
DEFENDANT'S IDENTIFICATION		
Defendant's Names: (List every name the defendant has used, e.g., name given at birth, name given at adoption, nickname, alias, names used as a result of marriage, etc.)		
Date of Birth:	Age:	Place of Birth:
Race: <input type="checkbox"/> White <input type="checkbox"/> Black <input type="checkbox"/> American Indian/Alaskan Native <input type="checkbox"/> Asian or Pacific Islander <input type="checkbox"/> Unknown Hispanic Origin: <input type="checkbox"/> Hispanic <input type="checkbox"/> Not Hispanic <input type="checkbox"/> Unknown		
Sex:	Country of Citizenship:	Immigration Status:
No. of Dependents:	Education:	SSN:
FBI No.:	U.S. Marshal's No.:	Other ID No.:
Defendant's Legal Address: _____ <div style="display: flex; justify-content: space-between; width: 80%; margin: 0 auto;"> (Number and Street) (Apartment) </div> <div style="display: flex; justify-content: space-between; width: 80%; margin: 0 auto;"> (City) (State) (Zip) </div> Defendant's Current Address: _____ <div style="display: flex; justify-content: space-between; width: 80%; margin: 0 auto;"> (Number and Street) (Apartment) </div> <div style="display: flex; justify-content: space-between; width: 80%; margin: 0 auto;"> (City) (State) (Zip) </div>		

Referral Date: _____

Interview Date: _____

2. OFFENSE DATA (Presentence Report Part A)

CHARGES AND CONVICTIONS	RELEASE STATUS
<p>Date Information/Indictment Filed: _____</p> <p>Date of Conviction: _____</p> <p>Count No.(s): _____</p> <p>Conviction by (Check one):</p> <p><input type="checkbox"/> Guilty Plea/Plea of Nolo Contendere</p> <p><input type="checkbox"/> Court Trial Verdict</p> <p><input type="checkbox"/> Jury Trial Verdict</p>	<p>Check the Appropriate Box(s):</p> <p><input type="checkbox"/> In federal custody since _____</p> <p><input type="checkbox"/> In non-federal custody since _____</p> <p>Released on _____</p> <p><input type="checkbox"/> Unsecured personal recognizance</p> <p><input type="checkbox"/> \$ _____ personal recognizance bond since _____</p> <p><input type="checkbox"/> \$ _____ cash security since _____</p> <p><input type="checkbox"/> \$ _____ corporate security since _____</p> <p><input type="checkbox"/> \$ _____ property bond since _____</p> <p><input type="checkbox"/> Pretrial services supervision</p>

COUNTS OF CONVICTION

Count Nos.	Offense and Statutes	Offense Classification	Minimum/Maximum Statutory Penalty

DETAINERS

No Detainers

Agency or Court	Type of Detainer	Case Number

CODEFENDANTS

No Codefendants

Codefendant(s) Name(s): _____

RELATED CASES (Co-offenders)

No Related Cases

Docket No.	Defendant(s) Name(s)

PLEA AGREEMENT			
Check One: <input type="checkbox"/> Written <input type="checkbox"/> Accepted <input type="checkbox"/> Oral <input type="checkbox"/> Deferred <input type="checkbox"/> No Agreement <input type="checkbox"/> Binding		Notes:	
Substantial Assistance Motion: <input type="checkbox"/> No <input type="checkbox"/> Yes			
OFFENSE CONDUCT			
VICTIM IMPACT			
<input type="checkbox"/> No Loss			
Victim's Name	Financial Loss	Victim's Address	Victim's Phone
	\$		
Loss to All Victims:	\$		
Describe any social, psychological, or medical impact upon the victim of the offense behavior.			
ACCEPTANCE OF RESPONSIBILITY			
Defendant's statement regarding offense:			

3. DEFENDANT'S CRIMINAL HISTORY (Presentence Report Part B)

None

Date of Arrest, Prosecution, Referral, or Detention	Charge/Conviction	Court City/County/State Action No.	Date Sentenced or Case Disposed	Sentence	Defendant Represented by or Waived Counsel (Y) or (N)

PENDING CHARGES AND SUPERVISION STATUS

The defendant has no pending charges.

Charge(s)	Court	Docket/Action No.	Next Appearance Date

The defendant is not currently under supervision.
(division, probation, supervised release, or parole supervision)

The defendant is currently under criminal justice sentence. Type of Supervision:

- Diversion Probation Supervised Release
 Parole Escape Status In Custody

Jurisdiction(s): _____

Supervising Officer's Name and Telephone Number: _____

4. OFFENDER CHARACTERISTICS (Presentence Report Part D)

DEFENDANT

Residential History: (List every town or city where the defendant has lived.)

PARENTS AND SIBLINGS

(List the defendant's biological parents. If defendant was reared by persons other than his natural parents, add the surrogate parent's names immediately below the space allocated to Father and Mother. After the parents, list all siblings, living or dead.)

Name	Relationship and Age	Present Address and Telephone Number	Occupation
	Father		
Current Name: Maiden Name:	Mother		

Notes regarding family history; identify any significant problems:

MARITAL STATUS

The defendant is presently single and has no marital history.

Spouse or Domestic Partner	Date and Place of Marriage	Status	Date of Separation	Date of Divorce	Court Where Divorce was Granted	Number of Children

Employment status of current spouse:

CHILDREN

The defendant has never had any children.

Child's Name	Name of Other Parent of this Child	Age	Custody/Support	Child's Address and Telephone Number (If different from defendant)

Note health problems, criminal history, substance abuse, or any other significant information.

DEFENDANT'S PHYSICAL CONDITION		
PHYSICAL DESCRIPTION		
Height:	Weight:	Eye Color:
Hair Color:	Tattoos:	Scars:
PHYSICAL HEALTH		
<input type="checkbox"/> The defendant is healthy and has no history of health problems.		
List the date(s) and nature(s) of any serious or chronic illnesses and medical conditions.		
List all current prescriptions.		
Provide the name, address, and telephone number of the defendant's physician.		
MENTAL AND EMOTIONAL HEALTH		
<input type="checkbox"/> The defendant has no history of mental or emotional problems, and no history of treatment for such problems.		
Describe any past or present mental, emotional, or gambling problems. Include the diagnosis of any problems (if known) and the dates of any treatment. List the name and address of the treatment provider.		

SUBSTANCE ABUSE

The defendant has no history of alcohol or drug use and no history of treatment for substance abuse.

Which of the following substances has the defendant used?

- | | |
|--|---|
| <input type="checkbox"/> Alcohol | <input type="checkbox"/> Heroin/Opiates |
| <input type="checkbox"/> Marijuana | <input type="checkbox"/> Barbiturates |
| <input type="checkbox"/> Cocaine | <input type="checkbox"/> Hallucinogens |
| <input type="checkbox"/> Crack | <input type="checkbox"/> Inhalants |
| <input type="checkbox"/> Amphetamine/
Methamphetamine | <input type="checkbox"/> Other: _____ |

When was alcohol or any controlled substance last used? _____

Which substance does the defendant prefer? _____

Which substance has caused the defendant the most problems? _____

Urine test results:

Describe in detail the defendant's history of substance abuse and treatment.
(Overdose, daily cost to support habit, frequency and quantity of use, treatment programs and dates)

EDUCATION AND VOCATIONAL SKILLS				
Highest grade completed: _____				
SCHOLASTIC HISTORY				
Name and Location of School (List most recent school first)	Dates Attended	Degree, Diploma, or Certificate Received		
<p>Does the defendant have any specialized training or skill(s)?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what training or skill(s)? </p> <p>_____</p> <p>_____</p>				
<p>Does the defendant have any professional license(s)?</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what license(s)? </p> <p>_____</p> <p>_____</p>				
<input type="checkbox"/> None MILITARY				
Branch of Service:	Service Number:	Entered:	Discharged:	Type of Discharge:
Highest Rank:	Rank at Separation:	Decorations and Awards:		VA Claim Number:
<p>Summarize the defendant's military service. Describe any courts martial or non-judicial punishments. Describe any foreign or combat service. Describe any special training or skills acquired in the service. Describe previous VA claims.</p>				

EMPLOYMENT

Defendant's usual occupation: _____

Defendant's employment status:

At the time of the offense, the defendant was (select the appropriate number from the categories below) _____

At present, the defendant is (select the appropriate number from the categories below) _____

- | | |
|---|--|
| 1. Employed full-time | 2. Employed part-time |
| 3. Unemployed temporarily, looking for work | 4. Unemployed seasonal worker |
| 5. Unemployed due to disability | 6. Unemployed, history of extensive unemployment |
| 7. Incarcerated or confined | 8. Student |
| 9. Homemaker | 10. Retired |
| 11. Other (Specify): _____ | |

FINANCIAL CONDITION/ABILITY TO PAY

Refer to Form 48A.

Defendant has few assets and liabilities.

EMPLOYMENT HISTORY
(Describe the defendant's employment history for the last ten years)

Dates	Name and Address of Employer	Job, Monthly Wage, Reason for Leaving
From:		
To Present		
	Phone No.:	
From:		
To:		
From:		
To:		
From:		
To:		

EMPLOYMENT HISTORY (Continued)		
From:		
To:		
From:		
To:		
From:		
To:		
From:		
To:		
From:		
To:		
From:		
To:		
Summarize any employment history over 10 years old:		

**U.S. OFFICE OF PROBATION –
AUTHORIZATION FORMS**

Exhibit O

**UNITED STATES PROBATION SYSTEM
AUTHORIZATION TO RELEASE CONFIDENTIAL INFORMATION
SUBSTANCE ABUSE AND MENTAL HEALTH TREATMENT PROGRAMS**

I, _____, the undersigned,
(Name of Client)

hereby authorize _____ to release confidential
(Name of Program)
information in its records, possession, or knowledge of whatever nature may now exist or come to exist to the United States Probation Office of the District of _____
Maryland
(State)

The confidential information to be released will include: date of entrance to program; attendance records; urine testing results; type, frequency and effectiveness of therapy (including psychotherapy notes); general adjustment to program rules; type and dosage of medication; response to treatment; test results (psychological, vocational, etc.); psychotherapy notes; date of and reason for withdrawal from program; and prognosis.

The information which I now authorize for release is to be used in connection with the preparation of a court-ordered report.

I understand that the probation office may use the information hereby obtained only in connection with its official duties, including total or partial disclosure of such, to the District Court.

I understand that this authorization is valid until I have been sentenced and my sentence is final, at which time this authorization to use or disclose this information expires. I understand that information used or disclosed pursuant to this authorization may be disclosed by the recipient and may no longer be protected by federal or state law.

I understand that I have the right to revoke this authorization, in writing, at any time by sending such written notification to the program's privacy contact at:

(Name and Address of Program)

I understand that if I revoke this authorization to release confidential information, I will thereby revoke my authorization to further disclosure of such information. I also understand that revoking this authorization before the completion of the presentence investigation will be reported to the court.

(Signature of Parent or Guardian if Client is a Minor)

(Signature of Client)

(Date Signed)

(Date Signed)

(Name & Title of Witness)

(Date Signed)

**AUTHORIZATION
TO RELEASE GOVERNMENT (STATE OR FEDERAL) INFORMATION
TO PROBATION OFFICER**

I, _____, the undersigned, hereby waive my rights under the Privacy Act, 5 U.S.C. 552a (Supp. IV, 1974), and authorize the disclosure to the United States Probation Office of the District of _____ Maryland _____,

or its authorized representative(s) or employee(s), any and all information pertaining to me, contained in the files or systems of records maintained by any government agency subject to the Privacy Act, which such agency sees fit to convey, either orally or in writing, to the aforementioned Probation Office.

I hereby waive any rights I may have under the Privacy Act to prior notice of such disclosure, or of any rights I may have to an accounting of such disclosure to the aforementioned Probation Office.

I understand that this authorization will be used by the aforementioned Probation Office to request disclosure of information pertaining to me from any or all federal or state agencies.

This information is to be obtained for the purpose of conducting a presentence investigation and making a report or for supervision.

Regarding protected health information, I understand that this authorization is valid until my release from supervision, at which time this authorization to use or disclose this information expires. I understand that information used or disclosed pursuant to this authorization may be disclosed by the recipient and may no longer be protected by federal or state law.

Regarding protected health information, I understand that I have the right to revoke this authorization, in writing, at any time by sending such written notification to the program's privacy contact at:

(Name and Address of Program)

Regarding protected health information, I understand that if I revoke this authorization to release confidential information, I will thereby revoke my authorization to further disclosure of such information. I also understand that revoking this authorization before I satisfy the condition of my supervision that requires this information will be reported to the court. My revocation of authorization under such circumstances could be considered a violation of a condition of my post-conviction supervision.

<p>_____</p> <p>Authorizing Signature (full name)</p>	<p>_____</p> <p>Full Name (printed or typed)</p>	<p>_____</p> <p>Date</p>
	<p>_____</p> <p>Parent/Guardian Signature, if Required</p>	
	<p>_____</p> <p>Attorney Signature, if Available</p>	
<p>WITNESS —</p>	<p>_____</p> <p>Probation Officer</p>	<p>_____</p> <p>Date</p>

AUTHORIZATION TO RELEASE INFORMATION
(PRIVATE PERSON OR ORGANIZATION)
TO PROBATION OFFICER

TO WHOM IT MAY CONCERN:

I, _____, the undersigned, hereby authorize the United States Probation Office for the District of Maryland, or its authorized representative(s) or employee(s), bearing this release or copy thereof, to obtain any information in your files pertaining to my:

- Employment
- Education Records (including, but not limited to academic achievement, attendance, athletic, personal history, and disciplinary records)
- Medical Records
- Psychological and Psychiatric Records

I hereby direct you to release such information upon request of the bearer. This release is executed with full knowledge and understanding that the information is for the United States Probation Office's official use.

I hereby release you, as custodian of such records, any school, college, or university, or other educational institution; hospital or other repository of medical records; social service agency; any employer or retail business establishment, including its officers, employees, or related personnel, both individually and collectively, from any and all liability for damages of whatever kind which may at any time result to me, my heirs, family, or associates because of compliance with this authorization and request for information or any other attempt to comply with it.

Regarding protected health information, I understand that this authorization is valid until my release from supervision, at which time this authorization to use or disclose this information expires. I understand that information used or disclosed pursuant to this authorization may be disclosed by the recipient and may no longer be protected by federal or state law.

Regarding protected health information, I understand that I have the right to revoke this authorization, in writing, at any time by sending such written notification to the program's privacy contact at:

(Name and Address of Program)

Regarding protected health information, I understand that if I revoke this authorization to release confidential information, I will thereby revoke my authorization to further disclosure of such information. I also understand that revoking this authorization before I satisfy the condition of my supervision that requires me to participate in the program will be reported to the court. My revocation of authorization under such circumstances could be considered a violation of a condition of my post-conviction supervision.

(Authorizing Signature - Full Name)	(Full Name - Printed or Typed)	(Date)
WITNESS —	(Probation Officer)	(Date)

**CUSTOMER CONSENT AND AUTHORIZATION
FOR ACCESS TO FINANCIAL RECORDS
FOR PRESENTENCE REPORT**

I, _____, having read the explanation
(Name of Customer)
of my rights, which is attached to this form, and having been convicted in the U.S. District Court, in accordance with Rule 32(d)(2)(A)(ii) (and 18 U.S.C. § 3664(d)(3) when restitution may be imposed), hereby authorize the

_____ *(Name and Address of Financial Institution or Credit Agency)*

to disclose the following financial records:

to _____ Blair Wise _____, an officer of the
(Name of Probation Officer Allowed Access)
U.S. District Court for the _____ District of Maryland _____,
(Name of District Court)

to obtain information on assets I own or control, fully describing my financial resources to the United States probation officer for the purpose of preparing a presentence investigation report.

I understand that this authorization may be revoked by me in writing at any time before my records, as described above, are disclosed and that this authorization is valid for no more than three (3) months from the date of my signature. I understand further that my authorization cannot be required as a condition of my doing business with the above-named financial institution.

_____ *(Date)*  _____ *(Signature of Customer)*

_____ *(Address of Customer)*

_____ *(City/State/Zip Code)*

**U.S. OFFICE OF PROBATION – FINANCIAL FORMS
PROB 48 AND 48B**

Exhibit P

Last Name	First Name	Middle Name	Social Security Number

Instructions for Completing Net Worth Statement

Having been convicted in the United States District Court, you are required to prepare and file with the probation officer an affidavit fully describing your financial resources, including a complete listing of all assets you own or control as of this date and any assets you have transferred or sold since your arrest. Amendments were made to 18 U.S.C. §§ 3663(a)(1)(B)(i), 3664(d)(3), and 3664(f)(2), and Rule 32(b)(4)(F) to clarify that the assets owned, jointly owned, or controlled by a defendant, and liabilities are all relevant to the court's decision regarding the ability to pay. Your Net Worth Statement should include assets or debts that are yours alone (I-Individual), assets or debts that are jointly (J-Joint) held by you and a spouse or significant other, assets or debts that are held by a spouse or significant other (S-Spouse or Significant Other) that you enjoy the benefits of or make occasional contributions toward, and assets or debts that are held by a dependent (D-Dependent) that you enjoy the benefits of or make occasional contributions toward.

If you are placed on probation or supervised release (or other types of supervision), you may be periodically required to provide updated information fully describing your financial resources and those of your dependents, as described above, to keep a probation officer informed concerning compliance with any condition of supervision, including the payment of any criminal monetary penalties imposed by the court (see 18 U.S.C. § 3603).

Please complete the Net Worth Statement in its entirety. You must answer "None" to any item that is not applicable to your financial condition. Attach additional pages if you need more space for any item. All entries must be accompanied by supporting documentation (see Request for Net Worth Statement Financial Records (Prob. 48A)). Initial and date each page (including any attached pages). Also, sign, date, and attach the Declaration of Defendant or Offender Net Worth & Cash Flow Statements (Prob. 48D).

Last Name -

NET WORTH STATEMENT

NOTE: I = Individual J = Joint S = Spouse/Significant Other D = Dependent

ASSETS

BANK ACCOUNTS (Include all personal and businesses checking and savings accounts, credit unions, money markets, certificates of deposit, IRA and KEOGH accounts, Thrift Savings, 401K, etc.)

Section A	I/J S/D	Name of Institution	Address	Type of Account	Account Number	Personal or Commercial	Balance	

SECURITIES (Include all stocks in public corporations, stocks in businesses you own or have an interest in, bonds, mutual funds, U.S. Government securities, etc.)

Section B	I/J S/D	Name and Kind of Security	Location of Security	Number of Units	Fair Market Value	

MONEY OWED TO YOU BY OTHERS (Include all money owed to you by any person or entity.)

Section C	I/J S/D	Name and Address of Debtor	Amount Owed to You	Reason Owed to You	Date Money Loaned	Relationship to Debtor (if any)	Monthly Payment or Date Full Payment Expected	Is Debt Collectible ?

Initials _____ Date _____

Last Name -								
Section D	LIFE INSURANCE (Include type of policy [whole life, variable, or term], face amount [the stated amount of coverage] and cash surrender value [the value of the investment portion of a whole life or variable policy].)							
	I/J S/D	Name and Address of Company and Name of Beneficiary	Policy Number	Type of Policy	Face Amount	Cash Surrender Value	Amount Borrowed	Amount You Can Borrow
Section E	SAFE DEPOSIT BOXES OR STORAGE SPACE FACILITY (Include all safe deposit boxes or storage space you rent or places you have access to in which others are holding assets or items belonging to you.)							
	I/J S/D	Name and Address of Box or Facility Location		Box Number or Space	Contents		Fair Market Value	
Section F	MOTOR VEHICLES (Include all cars, trucks, mobile homes, motorcycles, all terrain vehicles, boats, airplanes, etc.)							
	I/J S/D	Year, Make & License Number/Vehicle Identification Number	Mileage	Loan/Lease Balance (if any)	Date Loan/Lease Will be Paid Off or Ends	Monthly Payment	Fair Market Value	
Section G	REAL ESTATE (Include property, parcels, lots, timeshares, and developed land with buildings.)							
	I/J S/D	Real Estate Address (include county and state)/ Mortgage Company or Lien Holder	Purchase Date	Purchase Price	Mortgage Balance (if any)	Date Mortgage Will be Paid Off	Monthly Payment	Fair Market Value
Section H	MORTGAGE LOANS OWED TO YOU (Include name, address, and relationship [if any] to the mortgagee [the party that bought the real estate you sold and is making payments to you].)							
	I/J S/D	Mortgagee (name & address)/ Relationship to Mortgagee	Mortgage Balance	Date Mortgage Will be Paid Off	Balloon Payment? If Yes, Date?	Monthly Payment	Is Debt Collectible?	

Initials _____ Date _____

Last Name -								
Section I	OTHER ASSETS (Include any cash on hand, jewelry, art, paintings, coin collections, stamp collections, collectibles, antiques, copyrights, patents, etc.)							
	I/J S/D	Description	Loan Balance (if any)	Date Loan Will be Paid Off	Monthly Payment	Where is Asset Located?	Fair Market Value	
Section J	ANTICIPATED ASSETS (Include any assets you expect to receive or control from lawsuits for compensation or damages, profit sharing, pension plans, inheritance, wills, or as an executor or administrator of any succession or estate.)							
	I/J S/D	Amount Received or Expected to Receive	Date Expected to Receive	Reason You Expect This	Name and Address of Person or Company That Can Verify This (e.g., attorney, financial institution, executor)			
Section K	TRUST ASSETS (Include all trusts in which you are a grantor or donor [the person who establishes the trust], the trustee or fiduciary [who controls the trust assets and income or the beneficiary who has or will receive benefits from the trust].)							
	I/J S/D	Name of Trust/ Taxpayer ID#	Value of Trust	Your Annual Income From Trust	Your Interest in Trust Assets			
Section K	BUSINESS HOLDINGS (Include all businesses in which you have an ownership interest or with which you had an affiliation within the last three years; e.g., self-employed sole proprietor, officer, shareholder, board member, partner, associate, etc.) Complete Section N (attach additional pages, if necessary).							
	I/J S/D	Name and Address of Business/ Taxpayer I.D.#	Type of Business Entity	Industry of Business	Date Business Started	Capital Investment to Start	Your Ownership Interest Percentage	Sale Price or Fair Market Value of Your Interest

Initials _____ Date _____

Last Name -							
Section L	INCOME TAX RETURNS						
	Type of Income Tax Return Filed		Last Filing Year		Years of Last 5 Income Tax Returns You Will Submit to the Probation Officer		
	Individual (Form 1040)						
	Partnership/Limited Liability Company (Form 1065)						
	Corporation (Form 1120)						
S Corporation (Form 1120S)							
Section M	TRANSFER OF ASSETS (Include any assets you have transferred or sold since the date of your arrest with a cost or fair market value of more than \$500.00. Also list any assets that someone else is holding on your behalf.)						
	I/J S/D	Description of Asset/ Reason Transferred/Sold	Date of Transfer/Sale	Original Cost	Amount You Received, if Any	Name of Purchaser or Person Holding the Asset	Sale Price or Fair Market Value at Transfer
Section N	NAMES OF SHAREHOLDERS OR PARTNERS (Include all shareholders, officers, and/or partners, indicating each respective ownership interest.)						
	Name of Business		Names of Shareholders/Partners			Ownership Interest Percentage	

Initials _____ Date _____

Last Name -			
Section O	ASSETS YOU WILL LIQUIDATE (Include all assets you intend to liquidate to satisfy any criminal monetary penalties that may be imposed.)		
	Asset Description	Estimated Value of Asset	Date You Will Liquidate
Section P	PROSPECT OF INCREASE IN ASSETS (Give a general statement of the prospective increase of the value of any asset you own.)		

Initials _____ Date _____

Last Name -							
Section A	LIABILITIES						
	CHARGE ACCOUNTS AND LINES OF CREDIT (Include all bank credit cards, lines of credit, revolving charge accounts, etc.)						
	I/J S/D	Type of Account or Card	Name and Address of Creditor	Credit Limit	Amount Owed	Credit Available	Minimum Monthly Payment
Section B	OTHER DEBTS (Include mortgage loans, notes payable, delinquent taxes, and child support.)						
	I/J S/D	Owed To	Address	Relationship (if any)	Amount Owed	Reason Owed	Monthly Payment
Section C	PARTY TO CIVIL SUIT (Include any civil lawsuits you have ever been a party to.)						
	I/J S/D	Name of Plaintiff in the Case	Court of Jurisdiction and County	Case Number	Date of Suit Filed	Date of Judgment	Judgment Amount/ Unpaid Balance
Section D	BANKRUPTCY FILINGS (Include information requested for any Chapter 7, 11, or 13 bankruptcy filings you have ever been a party to as an individual or as a business entity.)						
	I/J S/D	Type of Bankruptcy (Voluntary or Involuntary)/ Name and Address of Trustee	Bankruptcy Case Number	Bankruptcy Court of Jurisdiction	County and State of Discharge	Date Filed	Date of Discharge

Signature _____ Date _____

Last Name	First Name	Middle Name	Social Security Number

Instructions for Completing Monthly Cash Flow Statement

Having been convicted in the United States District Court, you are required to prepare and file with the probation officer a statement fully describing your financial resources, including a complete listing of all monthly cash inflows and outflows.

If you are placed on probation or supervised release (or other types of supervision), you may be periodically required to provide updated information fully describing your financial resources and those of your spouse, significant others, or dependents, as described above, to keep a probation officer informed concerning compliance with any condition of supervision, including the payment of any criminal monetary penalties imposed by the court (see 18 U.S.C. § 3603).

Amendments were made to 18 U.S.C. §§ 3663 (a)(1)(B)(i), 3664(d)(3), and 3664(f)(2), and Rule 32(b)(4)(F) to clarify that the assets owned, jointly owned, or controlled by a defendant; liabilities, and the financial needs and earning ability of a defendant and a defendant's dependents are all relevant to the court's decision regarding a defendant's ability to pay. Your Cash Flow Statement should include assets or debts that are yours alone (I-Individual), assets or debts that are jointly (J-Joint) held by you and a spouse or significant other, assets or debts that are held by a spouse or significant other (S-Spouse or Significant Other) that you enjoy the benefits of or make occasional contributions toward, and assets or debts that are held by a dependent (D-Dependent) living in your home that you enjoy the benefits of or make occasional contributions toward.

Please complete the Monthly Cash Flow Statement in its entirety. You must answer "None" to any item that is not applicable to your financial condition. Attach additional pages if you need more space for any item. All entries must be accompanied by supporting documentation (see Request for Cash Flow Statement Financial Records (Prob. 48C)). Initial and date each page (including any attached pages) and sign and date the last page of the Cash Flow Statement.

Last Name -		
MONTHLY CASH FLOW STATEMENT		
Monthly Cash Inflows		
Defendant	Gross	Net
Your Salary/Wages (List both monthly gross earnings and take-home pay after payroll deductions.)		
Your Cash Advances (List all payroll advances or other advances from work.)		
Your Cash Bonuses (List all payments from work in addition to your salary that are not an advance.)		
Commissions (List all non-employee earnings as an independent contractor.)		
Business Income (List both monthly gross income and net income after deducting expenses.)		
Interest (List all interest earned each month.)		
Dividends (List all dividends earned each month.)		
Rental Income (List all monthly income received from real estate properties owned.)		
Trust Income (List all trust income earned each month.)		
Alimony/Child Support (List all alimony or child support payments received each month.)		
Social Security (List all payments received from Social Security.)		
Other Government Benefits (List all amounts received from the government not yet reported (e.g., Aid to Families with Dependent Children.)		
Pensions/Annuities (List all funds received from pensions and annuities each month.)		
Allowances-Housing/Auto/Travel (List all funds received from housing allowances, auto allowances, travel allowances, and any other kind of allowance.)		
Gratuities/Tips (List all gratuities and tips received each month from any and all sources.)		
Spouse/Significant Other Salary/Wages (List all gross and net monthly salary and wages received by your spouse or significant other.)		
Other Joint Spousal Income (List any monthly income jointly earned with your spouse or significant other [e.g., any income from spouse or income from a business owned or operated by the spouse that you have a joint ownership interest in or control]).		
Income of Other In-House (List all monthly income of others living in the household or the monthly amount actually paid for household bills by these persons.)		
Gifts from Family (List all amounts received as gifts from family members each month.)		
Gifts from Others (List all gifts received from any sources not yet reported.)		
Loans from Your Business (List all loan amounts received each month from all businesses owned or controlled by you.)		
Mortgage Loans (List all amounts received each month from mortgage loans owed to you.)		
Other Loans (List all other loan amounts received each month not yet reported.)		
Other (specify) (List all other amounts received each month not yet reported.)		
TOTALS		

Last Name -	
Necessary Monthly Cash Outflows	
	Amount
Rent or Mortgage (List monthly rental payment or mortgage payment.)	
Groceries (List the total monthly amount paid for groceries and number of people in your household.) #	
Utilities (List the monthly amount paid for electric, heating oil/gas, water/sewer, telephone, and basic cable.)	
Electric	
Heating Oil/Gas	
Water/Sewer	
Telephone	
Basic Cable (no premium channels)	
Transportation (List monthly amount paid for gasoline, motor oil, necessary auto repairs, or the cost of public transportation.)	
Insurance (List the monthly amount paid for auto, health, homeowner/rental, and life insurance.)	
Auto	
Health	
Homeowner/Rental	
Life	
Clothing (List the monthly amount actually paid for clothing.)	
Loan Payments (List all monthly amounts paid toward verified loans, other than loans to family members, which are non-allowable expenses.)	
Credit Card Payments (List all monthly credit card or charge card payments.)	
Medical (List all monthly payments for necessary medical care or treatment.)	
Alimony/Child Support (List all alimony or child support payments made each month.)	
Co-payments (List the total monthly payments made for electronic monitoring and drug and mental health treatment.)	
Other (specify) (List all other necessary monthly amounts paid each month not yet reported.)	
Other Factors That May Affect Monthly Cash Flow (Describe)	
TOTAL	
NET MONTHLY CASH FLOW: \$ (CASH INFLOWS LESS NECESSARY CASH OUTFLOWS)	
MONTHLY CRIMINAL MONETARY PENALTY PAYMENT: \$	
PROSPECT OF INCREASE IN CASH INFLOWS (Give a general statement of the prospective increase of the value of any cash inflows reported.)	

Signature _____

Date _____