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5 **UNITED STATES DISTRICT COURT**  
6 **SOUTHERN DISTRICT OF CALIFORNIA**

7 UNITED STATES OF AMERICA,  
8 v.  
9 BORIS SHKOLLER,  
10  
11 Defendant.

Case No. 20CR1913-BAS

INFORMATION

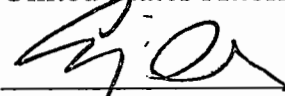
26 U.S.C. § 7206(1) – Filing a False Tax Return

12  
13 The United States Attorney charges:

14 On or about April 8, 2015, in the Southern District of California, defendant BORIS  
15 SKHOLLER did willfully make and subscribe a 2014 U.S. Individual Income Tax Return,  
16 Form 1040, which was verified by a written declaration that it was being signed subject to  
17 the penalties of perjury and which defendant caused to be filed with the Internal Revenue  
18 Service. Defendant did not believe that the return was true and correct as to every material  
19 matter in that defendant willfully and intentionally falsely reported to have made \$55,800  
20 in charitable donations in 2014 when in fact, as defendant knew, the charitable donations  
21 he reported were materially false and fraudulent in that the money he purportedly donated  
22 had been secretly returned to him.

23 All in violation of Title 26, United States Code, Section 7206(1).

24  
25 ROBERT S. BREWER, JR.  
United States Attorney



EMILY W. ALLEN  
OLEKSANDRA JOHNSON  
ANDREW P. YOUNG  
Assistant U.S. Attorneys

26 DATED: 7/2/2020  
27  
28

1 ROBERT S. BREWER, JR.  
United States Attorney  
2 EMILY W. ALLEN (Ca. Bar No. 234961)  
ANDREW P. YOUNG (Ill. Bar No. 6284303)  
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8 **UNITED STATES DISTRICT COURT**  
9 **SOUTHERN DISTRICT OF CALIFORNIA**

10  
11 UNITED STATES OF AMERICA,

Case No. 20CR1913-BAS

12 v.

PLEA AGREEMENT

13  
14 BORIS SHKOLLER,

15 Defendant.

16  
17 IT IS HEREBY AGREED between the plaintiff, UNITED STATES OF AMERICA,  
18 through its counsel, Robert S. Brewer, United States Attorney, and Emily W. Allen, Andrew  
19 P. Young, and Oleksandra Johnson, Assistant U.S. Attorneys, and Defendant BORIS  
20 SHKOLLER, with the advice and consent of Jeremy Warren, counsel for Defendant, as  
21 follows:

22 **I**

**THE PLEA**

23  
24 Defendant agrees to waive Indictment and plead guilty to an Information charging  
25 Defendant with one count of filing a false tax return, in violation of 26 U.S.C. § 7206(1).

26 In exchange, the United States agrees not to bring any additional criminal charges  
27 against Defendant, Defendant's wife B.G., or Defendant's stepson D.N., for conduct  
28 outlined in the "Factual Basis" section of this plea agreement, unless Defendant breaches

*B.S.*

1 the plea agreement or the guilty plea entered pursuant to this plea agreement is set aside for  
2 any reason. Defendant expressly waives all constitutional and statutory defenses to the  
3 initiation of any charges based on conduct outlined in the “Factual Basis” that the United  
4 States did not bring pursuant to this plea agreement, except that, if the plea agreement is set  
5 aside for any reason, Defendant preserves any statute of limitations defenses that Defendant  
6 could have raised up to the date all parties have signed this agreement.

7 In addition, the attached financial addendum shall govern the financial consequences  
8 in this case.

9 **II**

10 **NATURE OF THE OFFENSE**

11 **A. ELEMENTS EXPLAINED**

12 The offense to which Defendant is pleading guilty has the following elements:

- 13 1. The defendant made and signed a tax return that the defendant knew  
14 contained false information as to a material matter;
- 15 2. The return contained a written declaration that it was being signed  
16 subject to the penalties of perjury, and;
- 17 3. In filing the false tax return, the defendant acted willfully and  
18 intentionally, that is, the defendant knew that federal tax law imposed a  
19 duty on him to report all his income, and the defendant intentionally and  
voluntarily violated that duty.

20 **B. ELEMENTS UNDERSTOOD AND ADMITTED – FACTUAL BASIS**

21 Defendant has fully discussed the facts of this case with defense counsel. Defendant  
22 has committed each element of the crime and admits that there is a factual basis for this  
23 guilty plea. In addition, Defendant admits that the following facts are true and undisputed:

- 24 1. Beginning in at least 2014 and continuing up to and including at least  
25 September 2016, Defendant entered into an arrangement with San Diego-based real  
26 estate agent A.A. in which they would make fraudulent “donations” to the Chabad of  
27  
28

1 Poway (“the Chabad”) in order to pretend to be eligible for tax deductions and thereby  
2 evade federal income tax due and owing by Defendant to the IRS.

3 2. Public charities organized and operated for exclusively religious,  
4 charitable, education, or other approved purposes are exempt from federal taxation  
5 pursuant to Title 26, United States Code, Section 501(c)(3). To promote charitable  
6 giving and advance the work of approved public charities, the Internal Revenue  
7 Service (“IRS”) allows individuals who donate money to public charities to reduce  
8 their own taxable incomes by deducting the amounts of their donations given, and  
9 thus to reduce their personal income taxes. To claim a tax deduction of \$250 or more,  
10 the donor must obtain and keep a written acknowledgment or receipt from the charity  
11 to document the contribution.

12 3. The Chabad is a public charity registered with the IRS as a tax-exempt  
13 organization. Individuals who donate money to the Chabad may therefore reduce  
14 their own taxable incomes by deducting the amounts of their donations given, and  
15 thus reduce their personal income taxes. The Chabad generates donation receipt  
16 letters documenting the amount of a donor’s contribution and specifically noting that  
17 the donation is “tax deductible.”

18 4. As part of Defendant’s arrangement with A.A., he would give money to  
19 A.A. who in turn would deliver that money to Y.G., the Director of the Chabad.  
20 Defendant would disguise the money as a charitable “donation” to the Chabad, and  
21 Y.G. would generate a fraudulent receipt on Chabad letterhead acknowledging  
22 Defendant’s “generous tax deductible donation.”

23 5. Rather than using Defendant’s purported “donation” for charitable  
24 purposes, Y.G. and A.A. would secretly funnel approximately 90% of the funds back  
25 to Defendant, and keep the remaining 10% of the money. Defendant would falsely  
26 claim to the IRS that his payments to the Chabad were tax-deductible charitable  
27 contributions, thereby fraudulently reducing his personal income taxes, without  
28 disclosing the 90% kickback or the 10% fee to A.A. and Y.G.

1           6.     On around March 23, 2015, Defendant made two fraudulent donations  
2 to the Chabad (which were backdated to 2014). Y.G. deposited these checks, which  
3 totaled approximately \$62,000, and wrote two fraudulent and backdated donation  
4 receipt letters falsely claiming that Defendant and his wife had made “generous tax  
5 deductible donation[s]” totaling \$62,000 in the year 2014. Despite these receipt  
6 letters, just days later A.A. funneled approximately \$55,800 back to Defendant.

7           7.     On around April 8, 2015, Defendant made and signed a U.S. Individual  
8 Income Tax Return, Form 1040, for tax year 2014, which contained a written  
9 declaration that it was being signed subject to the penalties of perjury, and in which  
10 he willfully and intentionally falsely reported to have made charitable donations that  
11 reduced his income tax due by approximately \$18,899. In fact, Defendant knew that  
12 the “gifts to charity” he reported were materially false and fraudulent, and he was not  
13 entitled to the deduction.

14           8.     On around March 8, 2016, Defendant made a fraudulent donation for  
15 \$60,000 to A.A., so that A.A. could deliver the payment to Y.G. on his behalf. A few  
16 weeks later, A.A. funneled \$54,000 back to Defendant. Y.G. wrote a fraudulent and  
17 backdated donation receipt letter falsely claiming that Defendant had made “generous  
18 tax deductible donation[s]” totaling \$60,000 in the year 2015.

19           9.     On around September 7, 2016, Defendant made and signed a U.S.  
20 Individual Income Tax Return, Form 1040, for tax year 2015, which contained a  
21 written declaration that it was being signed subject to the penalties of perjury, and in  
22 which he willfully and intentionally falsely reported to have made charitable  
23 donations that reduced his income tax due by approximately \$17,820. In fact,  
24 Defendant knew that the “gifts to charity” he reported were materially false and  
25 fraudulent, and he was not entitled to the deduction.

26           10.    In total, the tax loss resulting from Defendant’s materially false tax  
27 returns in 2014 and 2015 is approximately \$36,719.  
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**III**  
**PENALTIES**

The crime to which Defendant is pleading guilty carries the following penalties:

- A. a maximum 3 years in prison;
- B. a maximum \$100,000 fine or twice the gross gain derived or loss resulting from the offense;
- C. a mandatory special assessment of \$100;
- D. a term of supervised release of up to 1 year. Failure to comply with any condition of supervised release may result in revocation of supervised release, requiring Defendant to serve in prison, upon revocation, all or part of the statutory maximum term of supervised release;
- E. the costs of prosecution; and
- F. an order from the court pursuant to Title 18, United States Code, Section 3663, that Defendant make restitution to the victims of the offense of conviction, or the estates of the victims.

Defendant further understands that by pleading guilty, Defendant may become ineligible for certain federal benefits.

**IV**  
**DEFENDANT'S WAIVER OF TRIAL RIGHTS AND UNDERSTANDING OF CONSEQUENCES**

This guilty plea waives Defendant's right at trial to:

- A. Continue to plead not guilty and require the United States to prove the elements of the crime beyond a reasonable doubt;
- B. A speedy and public trial by jury;
- C. The assistance of counsel at all stages;
- D. Confront and cross-examine adverse witnesses;
- E. Testify and present evidence and to have witnesses testify on behalf of Defendant; and,
- F. Not testify or have any adverse inferences drawn from the failure to testify.

V

**DEFENDANT ACKNOWLEDGES NO PRETRIAL RIGHT TO BE PROVIDED WITH IMPEACHMENT AND AFFIRMATIVE DEFENSE INFORMATION**

The United States will provide Defendant any information establishing the factual innocence of Defendant known to the undersigned prosecutor in this case, and will continue to provide such information to Defendant.

If this case proceeded to trial, the United States would be required to provide impeachment information for its witnesses. In addition, if Defendant raised an affirmative defense, the United States would be required to provide information in its possession that supports such a defense. By pleading guilty Defendant will not be provided this information, if any, and Defendant waives any right to this information. Defendant will not attempt to withdraw the guilty plea or to file a collateral attack based on the existence of this information.

VI

**DEFENDANT'S REPRESENTATION THAT GUILTY PLEA IS KNOWING AND VOLUNTARY**

Defendant represents that:

- A. Defendant has had a full opportunity to discuss all the facts and circumstances of this case with defense counsel and has a clear understanding of the charges and the consequences of this plea. By pleading guilty, Defendant may be giving up, and rendered ineligible to receive, valuable government benefits and civic rights, such as the right to vote, the right to possess a firearm, the right to hold office, and the right to serve on a jury. The conviction in this case may subject Defendant to various collateral consequences, including but not limited to revocation of probation, parole, or supervised release in another case; debarment from government contracting; and suspension or revocation of a professional license, none of which can serve as grounds to withdraw Defendant's guilty plea.
- B. No one has made any promises or offered any rewards in return for this guilty plea, other than those contained in this agreement or otherwise disclosed to the Court.
- C. No one has threatened Defendant or Defendant's family to induce this guilty plea.

1 D. Defendant is pleading guilty because Defendant is guilty and for no other  
2 reason.

3 **VII**

4 **AGREEMENT LIMITED TO U.S. ATTORNEY'S OFFICE**  
5 **SOUTHERN DISTRICT OF CALIFORNIA**

6 This plea agreement is limited to the United States Attorney's Office for the Southern  
7 District of California, and cannot bind any other authorities in any type of matter, although  
8 the United States will bring this plea agreement to the attention of other authorities if  
9 requested by Defendant.

10 **VIII**

11 **APPLICABILITY OF SENTENCING GUIDELINES**

12 The sentence imposed will be based on the factors set forth in 18 U.S.C. § 3553(a).  
13 In imposing the sentence, the sentencing judge must consult the United States Sentencing  
14 Guidelines (Guidelines) and take them into account. Defendant has discussed the Guidelines  
15 with defense counsel and understands that the Guidelines are only advisory, not mandatory.  
16 The Court may impose a sentence more severe or less severe than otherwise applicable  
17 under the Guidelines, up to the maximum in the statute of conviction. The sentence cannot  
18 be determined until a presentence report is prepared by the U.S. Probation Office and  
19 defense counsel and the United States have an opportunity to review and challenge the  
20 presentence report. Defendant agrees to request that a presentence report be prepared.  
21 Nothing in this plea agreement limits the United States' duty to provide complete and  
22 accurate facts to the district court and the U.S. Probation Office.

23 **IX**

24 **SENTENCE IS WITHIN SOLE DISCRETION OF JUDGE**

25 This plea agreement is made pursuant to Federal Rule of Criminal Procedure  
26 11(c)(1)(B). The sentence is within the sole discretion of the sentencing judge who may  
27 impose the maximum sentence provided by statute. It is uncertain at this time what  
28 Defendant's sentence will be. The United States has not made and will not make any



1 representation about what sentence Defendant will receive. Any estimate of the probable  
2 sentence by defense counsel is not a promise and is not binding on the Court. Any  
3 recommendation by the United States at sentencing also is not binding on the Court. If the  
4 sentencing judge does not follow any of the parties' sentencing recommendations,  
5 Defendant will not withdraw the plea.

6 X

7 **PARTIES' SENTENCING RECOMMENDATIONS**

8 A. **SENTENCING GUIDELINE CALCULATIONS**

9 Although the Guidelines are only advisory and just one factor the Court will consider  
10 under 18 U.S.C. § 3553(a) in imposing a sentence, the parties will jointly recommend the  
11 following Base Offense Level, Specific Offense Characteristics, Adjustments, and  
12 Departures:

- 13 1. Base Offense Level [§2T1.1(a)(1); §2T4.1(D)] .....12
- 14 2. Acceptance of Responsibility [§3E1.1] ..... -2
- 15 3. Total offense level.....10

16 B. **ACCEPTANCE OF RESPONSIBILITY**

17 Despite paragraph A above, the United States will not be obligated to recommend an  
18 adjustment for acceptance of responsibility if Defendant engages in conduct inconsistent  
19 with acceptance of responsibility or the cooperation provisions of this plea agreement,  
20 including, but not limited to, the following:

- 21 1. Fails to truthfully admit a complete factual basis as stated in the plea at  
22 the time the plea is entered, or falsely denies, or makes a statement  
23 inconsistent with, the factual basis set forth in this agreement;
- 24 2. Falsely denies prior criminal conduct or convictions;
- 25 3. Is untruthful with the United States, the Court or probation officer; or
- 26 4. Breaches this plea agreement in any way.

1 C. FURTHER ADJUSTMENTS AND SENTENCE REDUCTIONS  
2 INCLUDING THOSE UNDER 18 U.S.C. § 3553

3 Defendant may request or recommend additional downward adjustments, departures,  
4 or variances from the Sentencing Guidelines under 18 U.S.C. § 3553. The United States  
5 may oppose any downward adjustments, departures, or variances not set forth in Paragraph  
6 A above.

7 D. NO AGREEMENT AS TO CRIMINAL HISTORY CATEGORY

8 The parties have no agreement as to Defendant’s Criminal History Category.

9 E. “FACTUAL BASIS” AND “RELEVANT CONDUCT” INFORMATION

10 The facts in the “factual basis” paragraph of this agreement are true and may be  
11 considered as “relevant conduct” under USSG §1B1.3 and as the nature and circumstances  
12 of the offense under 18 U.S.C. § 3553(a)(1).

13 F. PARTIES’ RECOMMENDATIONS REGARDING CUSTODY

14 The United States will recommend that Defendant be sentenced to the low end of the  
15 advisory guideline range as calculated by the United States pursuant to this agreement.

16 G. SPECIAL ASSESSMENT

17 The parties will jointly recommend that Defendant pay a special assessment in the  
18 amount of \$100 to be paid forthwith at time of sentencing. Special assessments shall be  
19 paid through the office of the Clerk of the District Court by bank or cashier’s check or  
20 money order made payable to the “Clerk, United States District Court.”

21 **XI**

22 **DEFENDANT WAIVES APPEAL AND COLLATERAL ATTACK**

23 Defendant waives (gives up) all rights to appeal and to collaterally attack every aspect  
24 of the conviction and sentence, including any lawful restitution and forfeiture orders. The  
25 only exceptions are 1) Defendant may appeal a custodial sentence above the high end of the  
26 guideline range recommended by the United States at sentencing, and 2) Defendant may  
27 collaterally attack the conviction or sentence on the basis that Defendant received  
28 ineffective assistance of counsel. If Defendant believes the United States’ recommendations

1 at sentencing are not in accord with this plea agreement, Defendant will object at the time  
2 of sentencing; otherwise the objection will be deemed waived. If Defendant appeals, the  
3 United States may support on appeal the sentence or restitution order actually imposed.

4 **XII**

5 **BREACH OF THE PLEA AGREEMENT**

6 Defendant and Defendant's attorney know the terms of this agreement and shall raise,  
7 before the sentencing hearing is complete, any claim that the United States has not complied  
8 with this agreement. Otherwise, such claims shall be deemed waived (that is, deliberately  
9 not raised despite awareness that the claim could be raised), cannot later be made to any  
10 court, and if later made to a court, shall constitute a breach of this agreement.

11 Defendant breaches this agreement if Defendant violates or fails to perform any  
12 obligation under this agreement. The following are non-exhaustive examples of acts  
13 constituting a breach:

- 14 1. Failing to plead guilty pursuant to this agreement;
- 15 2. Failing to fully accept responsibility or cooperate as established in  
16 Section X, paragraph B, above;
- 17 3. Failing to appear in court;
- 18 4. Attempting to withdraw the plea;
- 19 5. Failing to abide by any court order related to this case;
- 20 6. Appealing (which occurs if a notice of appeal is filed) or collaterally  
21 attacking the conviction or sentence in violation of Section XI of this  
22 plea agreement; or
- 23 7. Engaging in additional criminal conduct from the time of arrest until the  
24 time of sentencing.

25 If Defendant breaches this plea agreement, Defendant will not be able to enforce any  
26 provisions, and the United States will be relieved of all its obligations under this plea  
27 agreement. For example, the United States may proceed to sentencing but recommend a  
28 different sentence than what it agreed to recommend above. Or the United States may  
pursue any charges including those that were dismissed, promised to be dismissed, or not

1 filed as a result of this agreement (Defendant agrees that any statute of limitations relating  
2 to such charges is tolled indefinitely as of the date all parties have signed this agreement;  
3 Defendant also waives any double jeopardy defense to such charges). In addition, the United  
4 States may move to set aside Defendant's guilty plea. Defendant may not withdraw the  
5 guilty plea based on the United States' pursuit of remedies for Defendant's breach.

6 Additionally, if Defendant breaches this plea agreement: (i) any statements made by  
7 Defendant, under oath, at the guilty plea hearing (before either a Magistrate Judge or a  
8 District Judge); (ii) the factual basis statement in Section II.B in this agreement; and (iii)  
9 any evidence derived from such statements, are admissible against Defendant in any  
10 prosecution of, or any action against, Defendant. This includes the prosecution of the  
11 charge(s) that is the subject of this plea agreement or any charge(s) that the prosecution  
12 agreed to dismiss or not file as part of this agreement, but later pursues because of a breach  
13 by the Defendant. Defendant knowingly, voluntarily, and intelligently waives any argument  
14 that the statements and any evidence derived from the statements should be suppressed,  
15 cannot be used by the United States, or are inadmissible under the United States  
16 Constitution, any statute, Rule 410 of the Federal Rules of Evidence, Rule 11(f) of the  
17 Federal Rules of Criminal Procedure, and any other federal rule.

18 **XIII**

19 **CONTENTS AND MODIFICATION OF AGREEMENT**

20 This plea agreement embodies the entire agreement between the parties and  
21 supersedes any other agreement, written or oral. No modification of this plea agreement  
22 shall be effective unless in writing signed by all parties.

23 **XIV**

24 **DEFENDANT AND COUNSEL FULLY UNDERSTAND AGREEMENT**

25 By signing this agreement, Defendant certifies that Defendant has read it. Defendant  
26 has discussed the terms of this agreement with defense counsel and fully understands its  
27 meaning and effect.

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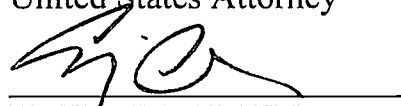
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XV

**DEFENDANT SATISFIED WITH COUNSEL**

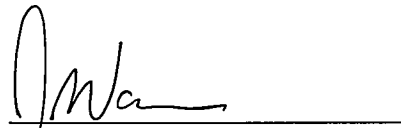
Defendant has consulted with counsel and is satisfied with counsel’s representation. This is Defendant’s independent opinion, and Defendant’s counsel did not advise Defendant about what to say in this regard.

ROBERT S. BREWER, JR.  
United States Attorney



EMILY W. ALLEN  
ANDREW P. YOUNG  
OLEKSANDRA JOHNSON  
Assistant U.S. Attorneys

DATED: 7/2/2020



JEREMY WARREN  
Defense Counsel

DATED: 2/13/2020

**IN ADDITION TO THE FOREGOING PROVISIONS TO WHICH I AGREE, I SWEAR UNDER PENALTY OF PERJURY THAT THE FACTS IN THE “FACTUAL BASIS” SECTION ABOVE ARE TRUE.**



BORIS SHKOLLER  
Defendant

DATED: 2/13/2020

20CR1913-BAS

**FINANCIAL ADDENDUM TO PLEA AGREEMENT**

(UNITED STATES v. BORIS SHKOLLER)

Defendant's conviction may include financial penalties such as restitution, a fine, and the costs of prosecution. This Financial Addendum is incorporated into and part of Defendant's plea agreement, and the additional terms and warnings below apply.

**A. Restitution**

i. Based on the crime to which defendant is pleading guilty, the Court may order pursuant to 18 U.S.C. § 3663 that defendant make restitution to the victims of the offense of conviction, or the estates of the victims, or as otherwise agreed by the parties. Defendant agrees to payment of restitution to the victims of all relevant conduct.

ii. Defendant agrees to pay restitution to the Internal Revenue Service in the total amount of \$53,772, pursuant to 18 U.S.C. § 3663(a)(3). Defendant agrees that the total amount of restitution reflected below results from Defendant's fraudulent conduct:

	<b>Tax Year 2014</b>	<b>Tax Year 2015</b>
Tax Underpayment	\$18,899	\$17,820
Penalties & Additions	\$3,780	\$3,564
Interest	\$5,406	\$4,303
<b>Total By Year</b>	<b>\$28,085</b>	<b>\$25,687</b>
<b>Total All Years</b>		<b>\$53,772</b>

Defendant agrees to pay restitution and any interest by making an immediate payment in full on or before the date set for sentencing. Restitution is due and payable immediately after the judgment is entered and is subject to immediate enforcement, in full, by the United States. If the Court imposes a schedule of payments, Defendant agrees that the schedule of payments is a schedule of the minimum payment due, and that the payment schedule does not prohibit or limit the methods by which the United States may immediately enforce the judgment in full.

Def. Initials B.G.

1           iii.    The IRS will use the amount of restitution ordered as the basis for a civil  
2 assessment under 26 U.S.C. § 6201(a)(4). Defendant does not have the right to challenge  
3 the amount of this restitution-based assessment. *See* 26 U.S.C. § 6201(a)(4)(C). Neither  
4 the existence of a restitution payment schedule nor Defendant's timely payment of  
5 restitution according to that schedule will preclude the IRS from immediately collecting the  
6 full amount of the restitution-based assessment. Interest on the restitution-based assessment  
7 will accrue under 26 U.S.C. §§ 6601 from the last date prescribed for payment of the tax  
8 liability that is the subject of the restitution-based assessment to the date that the IRS  
9 receives full payment.

10           iv.    If full payment cannot be made immediately, Defendant agrees to make  
11 a complete and accurate financial disclosure to the IRS on forms prescribed by the IRS  
12 (including, but not limited to, IRS Form 433-A and Form 433-B, as appropriate), and to  
13 disclose to the IRS any and all additional financial information and financial statements  
14 provided to the probation office. Defendant also agrees to provide the above-described  
15 information to the probation office.

16           v.     Defendant is entitled to receive credit for restitution paid pursuant to this  
17 plea agreement against those assessed civil tax liabilities due and owing for the same periods  
18 for which restitution was ordered. Defendant is not entitled to credit with the IRS for any  
19 payment until the payment is received by the IRS. Defendant understands and agrees that  
20 this plea agreement does not resolve the Defendant's civil tax liabilities, that the IRS may  
21 seek additional taxes, interest, and penalties from Defendant relating to the conduct covered  
22 by this plea agreement and for conduct relating to another time period, and that satisfaction  
23 of the restitution debt does not settle, satisfy, or compromise Defendant's obligation to pay  
24 any remaining civil tax liability. Defendant authorizes release of information to the IRS for  
25 purposes of making the civil tax and restitution-based assessments.

26           vi.    Defendant agrees to send restitution payments to the IRS at the  
27 following address:  
28

1 IRS-RACS

2 Attn: Mail Stop 6261, Restitution

3 333 W. Pershing Avenue

4 Kansas City, MO 64108

5 With each payment to the IRS, Defendant will provide the following information:

- 6 a. Defendant's name and Social Security number;
- 7 b. The District Court and the docket number assigned to the case;
- 8 c. Tax year(s) or period(s) for which restitution has been ordered;
- 9 d. A statement that the payment is being submitted pursuant to the District Court's restitution order.

10 Defendant agrees to send to the Clerk of the District Court and to the U.S. Attorney's Office  
11 Financial Litigation Unit notice of payments sent directly to the IRS. A failure to send  
12 payments to the IRS at the specific address set forth above, or a failure to include all of the  
13 information listed above, may result in a delay in the application of the payment or result in  
14 the IRS applying the payment in the best interest of the United States, including application  
15 to taxes or periods other than those identified above in paragraph B(ii).

16 **B. Fine**

17 In light of Defendant's restitution obligation, the parties agree not to  
18 recommend the imposition of any fine.

19 **C. Costs of Prosecution**

20 The offense charged in the Information provides that Defendant should pay the  
21 costs of prosecution. 26 U.S.C. § 7206(1). The United States agrees to forego the costs of  
22 prosecution to facilitate Defendant's payment of restitution to the IRS.

23 **D. Additional Terms**

24 i. Defendant agrees to waive all constitutional and statutory challenges  
25 (including direct appeal, habeas corpus, or any other means) to any forfeiture carried out  
26 and any restitution or fine ordered pursuant to this agreement, including any claim that the  
27 forfeiture, restitution, or fine constitutes an excessive fine or punishment under the United  
28 States Constitution.



1           ii. The United States may run credit and other financial reports on  
2 Defendant using public and non-public databases and share such information with the Court  
3 and the U.S. Probation Office. Defendant also authorizes the Internal Revenue Service to  
4 transmit to the United States Attorney's Office copies of Defendant's income tax returns  
5 from 2000 until the fine and restitution is paid in full and forfeiture proceedings are  
6 completed, and Defendant will promptly execute any documents necessary to carry out this  
7 authorization.

8           iii. Not later than 30 days after execution of the plea agreement, Defendant  
9 shall complete and provide to the United States, under penalty of perjury, a financial  
10 disclosure form listing all Defendant's current and projected assets and financial interests  
11 valued at more than \$1,000. These include all assets and financial interests in which  
12 Defendant has an interest (or had an interest prior to October 17, 2018), direct or indirect,  
13 whether held in Defendant's name or in the name of another, in any property, real or  
14 personal, including marital and community property. Defendant shall also identify all assets  
15 valued at more than \$5,000 which have been transferred to any third party since October  
16 17, 2018, including the location of the assets, the identity of the third party or parties, and  
17 the amount of consideration received by the Defendant for the transferred assets.

18           iv. From the date this financial addendum is executed until the restitution,  
19 fine, and forfeiture judgment are paid in full and forfeiture proceedings are completed,  
20 Defendant shall notify the Asset Recovery Section of the United States Attorney's Office of  
21 (i) any interest in property worth more than \$1,000 that Defendant obtains, directly or  
22 indirectly, and (ii) any interest in property owned directly or indirectly by Defendant worth  
23 over \$1,000 that Defendant intends to transfer. This obligation covers any interest in  
24 property obtained under any other name or entity, including a trust, partnership or  
25 corporation. The parties will jointly recommend that this requirement also be imposed as a  
26 condition of supervised release.

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v. Defendant understands that the fine and/or restitution is delinquent until paid in full. Until the fine and/or restitution is paid in full, Defendant shall immediately notify the Asset Recovery Section, United States Attorney's Office, of any material change in Defendant's financial condition.

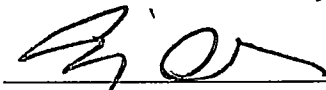
v. Defendant consents to the immediate recording of judgment liens as the United States deems appropriate as to all financial penalties imposed by the Court.

\*\*\*\*

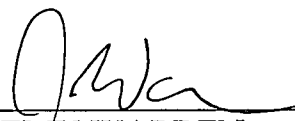
Defendant understands that the main plea agreement and this financial addendum embody the entire plea agreement between the parties and supersedes any other agreement, written or oral.

ROBERT S. BREWER, JR.  
United States Attorney

DATED: 7/2/2020

  
\_\_\_\_\_  
EMILY W. ALLEN  
ANDREW P. YOUNG  
OLEKSANDRA JOHNSON  
Assistant U.S. Attorneys

DATED: 2/13/2020

  
\_\_\_\_\_  
JEREMY WARREN  
Defense Counsel

DATED: 2/13/2020

  
\_\_\_\_\_  
BORIS SHKOLLER  
Defendant