

BENJAMIN B. WAGNER
United States Attorney
CHRISTOPHER S. HALES
Assistant United States Attorney
501 I Street, Suite 10-100
Sacramento, CA 95814
Telephone: (916) 554-2700
Facsimile: (916) 554-2900

Attorneys for Plaintiff
United States of America

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

WILLIAM G. GREEN,

Defendant.

CASE NO. 2:14-CR-00334-KJM

PLEA AGREEMENT

DATE: JULY 22, 2015
TIME: 9:00 A.M.
COURT: Hon. Kimberly J. Mueller

I. INTRODUCTION

A. Scope of Agreement.

The Indictment in this case charges the defendant with violation(s) of 26 U.S.C. § 7206(2) – Aiding or Assisting in the Preparation and Presentation of False and Fraudulent Tax Returns (Counts One through Thirteen). This document contains the complete plea agreement between the United States Attorney’s Office for the Eastern District of California (the “government”) and the defendant regarding this case. This plea agreement is limited to the United States Attorney’s Office for the Eastern District of California and cannot bind any other federal, state, or local prosecuting, administrative, or regulatory authorities.

B. Court Not a Party.

The Court is not a party to this plea agreement. Sentencing is a matter solely within the discretion of the Court, and the Court may take into consideration any and all facts and circumstances

1 concerning the criminal activities of defendant, including activities which may not have been charged in
2 the Indictment. The Court is under no obligation to accept any recommendations made by the
3 government, and the Court may in its discretion impose any sentence it deems appropriate up to and
4 including the statutory maximum stated in this plea agreement.

5 If the Court should impose any sentence up to the maximum established by the statute, the
6 defendant cannot, for that reason alone, withdraw his guilty plea, and he will remain bound to fulfill all
7 of the obligations under this plea agreement. The defendant understands that neither the prosecutor,
8 defense counsel, nor the Court can make a binding prediction or promise regarding the sentence he will
9 receive.

10 **II. DEFENDANT'S OBLIGATIONS**

11 **A. Guilty Plea.**

12 The defendant will plead guilty to Count Two, a violation of U.S.C. § 7206(2) – Aiding or
13 Assisting in the Preparation and Presentation of False and Fraudulent Tax Returns. The defendant
14 agrees that he is in fact guilty of these charges and that the facts set forth in the Factual Basis for Plea
15 attached hereto as Exhibit A are accurate.

16 The defendant agrees that this plea agreement will be filed with the Court and become a part of
17 the record of the case. The defendant understands and agrees that he will not be allowed to withdraw his
18 plea(s) should the Court not follow the government's sentencing recommendations.

19 The defendant agrees that the statements made by him in signing this Agreement, including the
20 factual admissions set forth in the factual basis, shall be admissible and useable against the defendant by
21 the United States in any subsequent criminal or civil proceedings, even if the defendant fails to enter a
22 guilty plea pursuant to this Agreement. The defendant waives any rights under Fed. R. Crim. P. 11(f)
23 and Fed. R. Evid. 410, to the extent that these rules are inconsistent with this paragraph or with this
24 Agreement generally.

25 **B. Restitution.**

26 The defendant agrees to pay full restitution to the Internal Revenue Service (IRS) in the
27 approximate amount of \$223,386.67. Any restitution paid to the IRS shall be credited by the IRS
28 against any amount which the defendant owes the IRS, in accordance with standard IRS procedure.

1 Nothing in this agreement shall limit the IRS in its lawful examination, determination,
2 assessment, or collection of any taxes, penalties or interest due from the defendant for the time period(s)
3 covered by this agreement or any other time period.

4 The defendant understands that this agreement does not relieve the defendant from any legal
5 obligation to pay additional amounts due and owing to the IRS. The defendant understands that nothing
6 in this agreement restricts the United States or the IRS from initiating any collection or civil
7 enforcement action relating thereto, nor does this agreement bar the defendant from civilly contesting
8 any liabilities determined by the IRS, or bar the defendant from exercising his rights in collection
9 proceedings as provided by the Internal Revenue code and standard IRS procedure. The defendant
10 understands that the factual basis of this plea agreement binds only the United States Attorney's Office
11 for the Eastern District of California in this criminal case, and does not bind any agency of the United
12 States in any other judicial, administrative, or other proceeding.

13 Defendant further agrees that he will not seek to discharge any restitution obligation or any part
14 of such obligation in any bankruptcy proceeding.

15 Restitution payments shall be by cashier's or certified check made payable to the Clerk of the
16 Court. The Clerk of the Court shall remit restitution payments to the following address until further
17 notice: IRS RACS, Attn: Mail Stop 6261, Restitution 333 W. Pershing Ave. Kansas City, MO 64108.

18 **C. Fine.**

19 The defendant agrees to pay any criminal fine ordered by the Court. However, the parties agree
20 that no fine is appropriate in this case.

21 **D. Special Assessment.**

22 The defendant agrees to pay a special assessment of \$100 at the time of sentencing by delivering
23 a check or money order payable to the United States District Court to the United States Probation Office
24 immediately before the sentencing hearing. The defendant understands that this plea agreement is
25 voidable at the option of the government if he fails to pay the assessment prior to that hearing.

26 **E. Violation of Plea Agreement by Defendant/Withdrawal of Plea(s).**

27 If the defendant, cooperating or not, violates this plea agreement in any way, withdraws his plea,
28 or tries to withdraw his plea, this plea agreement is voidable at the option of the government. The

1 government will no longer be bound by its representations to the defendant concerning the limits on
2 criminal prosecution and sentencing as set forth herein. One way a cooperating defendant violates the
3 plea agreement is to commit any crime or provide any statement or testimony which proves to be
4 knowingly false, misleading, or materially incomplete. Any post-plea conduct by a defendant
5 constituting obstruction of justice will also be a violation of the agreement. The determination whether
6 the defendant has violated the plea agreement will be under a probable cause standard.

7 If the defendant violates the plea agreement, withdraws his plea, or tries to withdraw his plea, the
8 government shall have the right (1) to prosecute the defendant on any of the counts to which he pleaded
9 guilty; (2) to reinstate any counts that may be dismissed pursuant to this plea agreement; and (3) to file
10 any new charges that would otherwise be barred by this plea agreement. The defendant shall thereafter
11 be subject to prosecution for any federal criminal violation of which the government has knowledge,
12 including perjury, false statements, and obstruction of justice. The decision to pursue any or all of these
13 options is solely in the discretion of the United States Attorney's Office.

14 By signing this plea agreement, the defendant agrees to waive any objections, motions, and
15 defenses that the defendant might have to the government's decision. Any prosecutions that are not
16 time-barred by the applicable statute of limitations as of the date of this plea agreement may be
17 commenced in accordance with this paragraph, notwithstanding the expiration of the statute of
18 limitations between the signing of this plea agreement and the commencement of any such prosecutions.
19 The defendant agrees not to raise any objections based on the passage of time with respect to such
20 counts including, but not limited to, any statutes of limitation or any objections based on the Speedy
21 Trial Act or the Speedy Trial Clause of the Sixth Amendment to any counts that were not time-barred as
22 of the date of this plea agreement.

23 In addition, (1) all statements made by the defendant to the government or other designated law
24 enforcement agents, or any testimony given by the defendant before a grand jury or other tribunal,
25 whether before or after this plea agreement, shall be admissible in evidence in any criminal, civil, or
26 administrative proceedings hereafter brought against the defendant; and (2) the defendant shall assert no
27 claim under the United States Constitution, any statute, Rule 11(f) of the Federal Rules of Criminal
28 Procedure, Rule 410 of the Federal Rules of Evidence, or any other federal rule, that statements made by

1 the defendant before or after this plea agreement, or any leads derived therefrom, should be suppressed.

2 By signing this plea agreement, the defendant waives any and all rights in the foregoing respects.

3 **F. Asset Disclosure.**

4 The defendant agrees to make a full and complete disclosure of his assets and financial
5 condition, and will complete the United States Attorney's Office's "Authorization to Release
6 Information" and "Financial Affidavit" within five (5) weeks from the entry of the defendant's change
7 of plea. The defendant also agrees to have the Court enter an order to that effect. The defendant
8 understands that this plea agreement is voidable at the option of the government if the defendant fails to
9 complete truthfully and provide the described documentation to the United States Attorney's office
10 within the allotted time.

11 **G. Agreement to Cooperate.**

12 The defendant agrees to cooperate fully with the government and any other federal, state, or local
13 law enforcement agency, as directed by the government. As used in this plea agreement, "cooperation"
14 requires the defendant: (1) to respond truthfully and completely to all questions, whether in interviews,
15 in correspondence, telephone conversations, before a grand jury, or at any trial or other court
16 proceeding; (2) to attend all meetings, grand jury sessions, trials, and other proceedings at which the
17 defendant's presence is requested by the government or compelled by subpoena or court order; (3) to
18 produce voluntarily any and all documents, records, or other tangible evidence requested by the
19 government; (4) not to participate in any criminal activity while cooperating with the government; and
20 (5) to disclose to the government the existence and status of all money, property, or assets, of any kind,
21 derived from or acquired as a result of, or used to facilitate the commission of, the defendant's illegal
22 activities or the illegal activities of any conspirators.

23 **III. THE GOVERNMENT'S OBLIGATIONS**

24 **A. Dismissals.**

25 The government agrees to move, at the time of sentencing, to dismiss without prejudice the
26 remaining counts in the pending Indictment. The government also agrees not to reinstate any dismissed
27 count except if this agreement is voided as set forth herein, or as provided in paragraphs II.E (Violation
28 of Plea Agreement by Defendant/Withdrawal of Plea(s)), III.B.3 (Reduction of Sentence for

Cooperation) , VI.B (Guidelines Calculations), and VII.B (Waiver of Appeal and Collateral Attack) herein.

B. Recommendations.

1. Incarceration Range.

The government will recommend that the defendant be sentenced to the low end of the applicable guideline range as determined by the Court.

2. Acceptance of Responsibility.

The government will recommend a two-level reduction (if the offense level is less than 16) or a three-level reduction (if the offense level reaches 16) in the computation of his offense level if the defendant clearly demonstrates acceptance of responsibility for his conduct as defined in U.S.S.G. § 3E1.1. This includes the defendant meeting with and assisting the probation officer in the preparation of the pre-sentence report, being truthful and candid with the probation officer, and not otherwise engaging in conduct that constitutes obstruction of justice within the meaning of U.S.S.G § 3C1.1, either in the preparation of the pre-sentence report or during the sentencing proceeding.

3. Reduction of Sentence for Cooperation.

The government agrees to recommend at the time of sentencing that the defendant's sentence of imprisonment be reduced by up to 50% of the applicable guideline sentence if he provides substantial assistance to the government, pursuant to U.S.S.G. § 5K1.1. The defendant understands that it is within the sole and exclusive discretion of the government to determine whether the defendant has provided substantial assistance. The defendant understands that he must comply with paragraphs II.G and not violate this plea agreement as set forth in paragraph II.E herein.

The defendant understands that the government may recommend a reduction in his sentence of less than 50% or no reduction at all; depending upon the level of assistance the government determines that the defendant has provided.

The defendant further understands that a motion pursuant to U.S.S.G. § 5K1.1 is only a recommendation and is not binding on the Court, that this plea agreement confers no right upon the defendant to require that the government make a § 5K1.1 motion, and that this plea agreement confers no remedy upon the defendant in the event that the government declines to make a § 5K1.1 motion. In

1 particular, the defendant agrees not to try to file a motion to withdraw his guilty plea(s) based on the fact
2 that the government decides not to recommend a sentence reduction or recommends a sentence
3 reduction less than the defendant thinks is appropriate.

4 If the government determines that the defendant has provided further cooperation within one
5 year following sentencing, the government may move for a further reduction of his sentence pursuant to
6 Rule 35 of the Federal Rules of Criminal Procedure.

7 **C. Use of Information for Sentencing.**

8 The government is free to provide full and accurate information to the Court and Probation,
9 including answering any inquiries made by the Court and/or Probation and rebutting any inaccurate
10 statements or arguments by the defendant, his attorney, Probation, or the Court. The defendant also
11 understands and agrees that nothing in this Plea Agreement bars the government from defending on
12 appeal or collateral review any sentence that the Court may impose.

13 Further, other than as set forth above, the government agrees that any incriminating information
14 provided by the defendant during his cooperation will not be used in determining the applicable
15 guideline range, pursuant to U.S.S.G. § 1B1.8., unless the information is used to respond to
16 representations made to the Court by the defendant, or on his behalf, that contradict information
17 provided by the defendant during his cooperation.

18 **IV. ELEMENTS OF THE OFFENSE**

19 At a trial, the government would have to prove beyond a reasonable doubt the following
20 elements of the offense(s) to which the defendant is pleading guilty, 26 U.S.C. § 7206(2) – Aiding or
21 Assisting in the Preparation and Presentation of False and Fraudulent Tax Returns:

- 22 • First, the defendant aided, assisted, advised, procured, or counseled R.B. in the
23 preparation or presentation of an income tax return that was false or fraudulent;
- 24 • Second, the income tax return was false or fraudulent as to any material matter necessary
25 to a determination of whether income tax was owed; and
- 26 • Third, the defendant acted willfully.

27 The government is not required to prove that the taxpayer knew that the return was false. A
28 matter is material if it had a natural tendency to influence, or was capable of influencing, the decisions

1 or activities of the Internal Revenue Service.

2 The defendant fully understands the nature and elements of the crimes charged in the Indictment
3 to which he is pleading guilty, together with the possible defenses thereto, and has discussed them with
4 his attorney.

5 **V. MAXIMUM SENTENCE**

6 **A. Maximum Penalty.**

7 The maximum sentence that the Court can impose is 3 years of incarceration, a fine of \$100,000,
8 a 1 year period of supervised release and a special assessment of \$100. By signing this plea agreement,
9 the defendant also agrees that the Court can order the payment of restitution for the full loss caused by
10 the defendant's wrongful conduct. The defendant agrees that the restitution order is not restricted to the
11 amounts alleged in the specific count(s) to which he is pleading guilty. The defendant further agrees, as
12 noted above, that he will not attempt to discharge in any present or future bankruptcy proceeding any
13 restitution imposed by the Court.

14 **B. Violations of Supervised Release.**

15 The defendant understands that if he violates a condition of supervised release at any time during
16 the term of supervised release, the Court may revoke the term of supervised release and require the
17 defendant to serve up to 1 additional year imprisonment.

18 **VI. SENTENCING DETERMINATION**

19 **A. Statutory Authority.**

20 The defendant understands that the Court must consult the Federal Sentencing Guidelines and
21 must take them into account when determining a final sentence. The defendant understands that the
22 Court will determine a non-binding and advisory guideline sentencing range for this case pursuant to the
23 Sentencing Guidelines and must take them into account when determining a final sentence. The
24 defendant further understands that the Court will consider whether there is a basis for departure from the
25 guideline sentencing range (either above or below the guideline sentencing range) because there exists
26 an aggravating or mitigating circumstance of a kind, or to a degree, not adequately taken into
27 consideration by the Sentencing Commission in formulating the Guidelines. The defendant further
28 understands that the Court, after consultation and consideration of the Sentencing Guidelines, must

1 impose a sentence that is reasonable in light of the factors set forth in 18 U.S.C. § 3553(a).

2 **B. Stipulations Affecting Guideline Calculation.**

3 The government and the defendant agree that there is no material dispute as to the following
4 sentencing guidelines variables and therefore stipulate to the following:

- 5 1. **Base Offense Level:** 20. The tax loss with relevant conduct exceeds \$400,000.
6 USSG § 2T1.1.
- 7 2. **Specific Offense Characteristics:** +2. The defendant was in the business of
8 preparing or assisting in the preparation of tax returns. USSG § 2T1.4(b)(1)(B).
- 9 3. **Adjusted Offense Level:** 22
- 10 4. **Acceptance of Responsibility:** See paragraph III.B.2 above
- 11 5. **Criminal History:** I
- 12 6. **Estimated Sentencing Range:** 30-37 months
- 13 7. **Departures or Other Enhancements or Reductions:** In light of anticipated
14 changes to the Tax Table in the United States Sentencing Guidelines (USSG
15 § 2T4.1) that are scheduled to go into effect on November 1, 2015, the United
16 States agrees to recommend pursuant to 18 U.S.C. § 3553(a) that defendant be
17 sentenced based upon a sentencing range of **24-30 months**. This is to account for
18 the fact that under the revised guidelines, the estimated tax loss in this case of
19 \$492,000 would result in a base offense level of 18, which is two levels lower
20 than under the Sentencing Guidelines in effect at the time of this plea agreement.
21 This adjustment in the sentence recommended by the government is intended to
22 give the defendant the full benefit of the expected forthcoming changes to
23 Guideline § 2T4.1. For his part, defendant agrees that this plea agreement in
24 effect therefore gives him the full benefit of the forthcoming change to Guideline
25 § 2T4.1, and he agrees not to seek any further reduction or modification to his
26 sentence based upon the anticipated changes to the Tax Table Guideline § 2T4.1.

20 The parties agree that they will not seek or argue in support of any other specific offense
21 characteristics, Chapter Three adjustments (other than the decrease for “Acceptance of Responsibility”),
22 or cross-references, except that the government may move for a departure or an adjustment based on the
23 defendant’s cooperation (§5K1.1) or post-plea obstruction of justice (§3C1.1). Both parties agree not to
24 move for, or argue in support of, any departure from the Sentencing Guidelines, or any deviance or
25 variance from the Sentencing Guidelines under United States v. Booker, 543 U.S. 220, 125 S.Ct. 738
26 (2005) other than what is specified above.

27 The defendant also agrees that the application of the United States Sentencing Guidelines to his
28 case results in a reasonable sentence and that the defendant will not request that the Court apply the

1 sentencing factors under 18 U.S.C. § 3553 to arrive at a different sentence than that called for under the
2 Sentencing Guidelines' advisory guideline range as determined by the Court, other than arguing for the
3 effective two-level reduction to account for the anticipated change to the Tax Table in Guideline
4 § 2T4.1, as already specified above. The defendant acknowledges that if the defendant requests or
5 suggests in any manner a different sentence than what is called for under the advisory guideline range as
6 determined by the Court, the plea agreement is voidable at the option of the government. The
7 government, in its sole discretion, may withdraw from the plea agreement and continue with its
8 prosecution of the defendant as if the parties had never entered into this plea agreement.

9 **VII. WAIVERS**

10 **A. Waiver of Constitutional Rights.**

11 The defendant understands that by pleading guilty he is waiving the following constitutional
12 rights: (a) to plead not guilty and to persist in that plea if already made; (b) to be tried by a jury; (c) to
13 be assisted at trial by an attorney, who would be appointed if necessary; (d) to subpoena witnesses to
14 testify on his behalf; (e) to confront and cross-examine witnesses against him; and (f) not to be
15 compelled to incriminate himself.

16 **B. Waiver of Appeal and Collateral Attack.**

17 The defendant understands that the law gives the defendant a right to appeal his guilty plea,
18 conviction, and sentence. The defendant agrees as part of his plea(s), however, to give up the right to
19 appeal the guilty plea, conviction, and the sentence imposed in this case as long as the sentence does not
20 exceed the statutory maximum for the offense to which he is pleading guilty. The defendant specifically
21 gives up the right to appeal any order of restitution the Court may impose.

22 Notwithstanding the defendant's waiver of appeal, the defendant will retain the right to appeal if
23 one of the following circumstances occurs: (1) the sentence imposed by the District Court exceeds the
24 statutory maximum; and/or (2) the government appeals the sentence in the case. The defendant
25 understands that these circumstances occur infrequently and that in almost all cases this Agreement
26 constitutes a complete waiver of all appellate rights.

27 In addition, regardless of the sentence the defendant receives, the defendant also gives up any
28 right to bring a collateral attack, including a motion under 28 U.S.C. § 2255 or § 2241, challenging any

1 aspect of the guilty plea, conviction, or sentence, except for non-waivable claims.

2 Notwithstanding the agreement in paragraph III.A above that the government will move to
3 dismiss counts against the defendant, if the defendant ever attempts to vacate his plea(s), dismiss the
4 underlying charges, or modify or set aside his sentence on any of the counts to which he is pleading
5 guilty, the government shall have the rights set forth in Section II.E herein.

6 **C. Waiver of Attorneys' Fees and Costs.**

7 The defendant agrees to waive all rights under the "Hyde Amendment," Section 617, P.L. 105-
8 119 (Nov. 26, 1997), to recover attorneys' fees or other litigation expenses in connection with the
9 investigation and prosecution of all charges in the above-captioned matter and of any related allegations
10 (including without limitation any charges to be dismissed pursuant to this plea agreement and any
11 charges previously dismissed).

12 **D. Impact of Plea on Defendant's Immigration Status.**

13 Defendant recognizes that pleading guilty may have consequences with respect to his
14 immigration status if he is not a citizen of the United States. Under federal law, a broad range of crimes
15 are removable offenses, including offense(s) to which the defendant is pleading guilty. Removal and
16 other immigration consequences are the subject of a separate proceeding, however, and defendant
17 understands that no one, including his attorney or the district court, can predict to a certainty the effect
18 of his conviction on his immigration status. Defendant nevertheless affirms that he wants to plead guilty
19 regardless of any immigration consequences that his plea may entail, even if the consequence is his
20 automatic removal from the United States.

21 **VIII. ENTIRE PLEA AGREEMENT**

22 Other than this plea agreement, no agreement, understanding, promise, or condition between the
23 government and the defendant exists, nor will such agreement, understanding, promise, or condition
24 exist unless it is committed to writing and signed by the defendant, counsel for the defendant, and
25 counsel for the United States.

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IX. APPROVALS AND SIGNATURES

A. Defense Counsel.

I have read this plea agreement and have discussed it fully with my client. The plea agreement accurately and completely sets forth the entirety of the agreement. I concur in my client's decision to plead guilty as set forth in this plea agreement.

Dated:

PATRICK HANLY
Attorney for Defendant

B. Defendant:

I have read this plea agreement and carefully reviewed every part of it with my attorney. I understand it, and I voluntarily agree to it. Further, I have consulted with my attorney and fully understand my rights with respect to the provisions of the Sentencing Guidelines that may apply to my case. No other promises or inducements have been made to me, other than those contained in this plea agreement. In addition, no one has threatened or forced me in any way to enter into this plea agreement. Finally, I am satisfied with the representation of my attorney in this case.

Dated:

WILLIAM G. GREEN
Defendant

C. Attorney for United States:

I accept and agree to this plea agreement on behalf of the government.

Dated:

BENJAMIN B. WAGNER
United States Attorney

CHRISTOPHER S. HALES
Assistant United States Attorney

EXHIBIT "A"

Factual Basis for Plea

If this matter proceeded to trial, the United States would establish the following facts beyond a reasonable doubt:

At all times relevant to the indictment, William Green (GREEN) worked at a tax return preparation business in Sacramento named "Will the Tax Man." Preparing taxes was his primary occupation from 2007 until at least April 2011 when a search warrant was executed at his office. During that period GREEN met with clients, received their tax information, prepared their federal tax returns, and then usually filed the clients' federal tax returns for them, primarily electronically. GREEN knowingly placed false information on the federal tax returns of clients to increase their tax refunds and/or eliminate their taxes due and owing. Often the false information consisted of false charitable contributions in large round numbers that were identical for multiple taxpayers (for example \$6,000 in noncash charitable contributions to the same two charities), as well as false employee business expense deductions and false education-related deductions and credits. The numbers GREEN entered were not provided to him by his clients and were not based upon documentation provided to him by his clients. GREEN knowingly and willfully added false information to his clients' federal tax returns with the express purpose of decreasing their taxes owed and/or increasing their refund amounts. GREEN typically did not go over the pertinent sections of the tax returns with his clients once the tax returns were complete. The total tax loss resulting from GREEN's conduct was approximately \$492,000.

With respect to Count Two, GREEN prepared the 2009 federal tax return Schedule 1040 for his client R.B. On this federal tax return, GREEN entered a total of approximately \$32,168 in false deductions. These false deductions consisted of \$3,000 in noncash charitable contributions to United Cerebral Palsy, \$3,000 in noncash charitable contributions to Amvets, \$2,480 of gifts to charity by cash or check, and \$23,688 in unreimbursed employee expenses for purported business use of home. All of these deductions were false, and R.B. did not give these figures to GREEN, nor did R.B. give GREEN any documentation purporting to reflect these amounts. In addition to not having made the noncash and cash charitable contributions, R.B. did not provide information to GREEN suggesting that he could qualify for the business use of home deduction. R.B.'s tax return was filed with the United States Department of Treasury, Internal Revenue Service ("IRS").

The false information entered into R.B.'s 2009 federal tax return was material to the IRS because it had a natural tendency to influence, and was capable of influencing, the IRS's calculation of R.B.'s 2009 tax burden. Such information was necessary to the IRS's determination of whether and how much income tax R.B. owed. As a tax preparer, GREEN knew he had a duty to enter and submit truthful information to the IRS on the tax returns of his clients, including R.B., and GREEN knowingly and intentionally violated that legal duty by entering false information on R.B.'s 2009 federal tax return.

Dated:

WILLIAM G. GREEN
Defendant