

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA	*	CRIMINAL NO. 21-94
v.	*	SECTION:
RANDALL JOSEPH LACKEY	*	
	* * *	

FACTUAL BASIS

The defendant, **RANDALL JOSEPH LACKEY**, (“**LACKEY**”) has indicated that he intends to plead guilty as charged to Count One of the Information against him, that is, conspiracy to defraud the United States, in violation of 18 U.S.C. § 371.

The United States and defendant **LACKEY** do hereby stipulate and agree that the allegations in the Information and the following facts are true and correct and that, should this matter have proceeded to trial, the government would have proven them beyond a reasonable doubt, through the introduction of competent testimony and admissible tangible and documentary exhibits. This Factual Basis does not attempt to set forth all of the facts known to the United States at this time. The limited purpose of this Factual Basis is to demonstrate that there exists a sufficient legal basis for defendant **LACKEY**’s guilty plea. By their signatures below, the parties expressly agree that there is a factual basis for the guilty plea that the defendant will tender. The parties also agree that this Factual Basis may, but need not, be used by the United States Probation Office and the Court in determining the applicable advisory guideline range under the United States Sentencing Guidelines or the appropriate sentence under 18 U.S.C. § 3553(a).

At all times material to the Information, defendant **LACKEY** resided in Jefferson Parish, within the Eastern District of Louisiana.

AUSA	<u>NDM</u>
Defendant	<u>[Signature]</u>
Defense Atty.	<u>[Signature]</u>

At all times material to the Information, the Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.

Beginning on or about October 1, 2011, and continuing through at in or around April of 2018, in the Eastern District of Louisiana and elsewhere, defendant **LACKEY**, and others, both known and unknown to the United States Attorney, unlawfully, voluntarily, intentionally, and knowingly did conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the IRS in the ascertainment, computation, assessment, and collection of revenue: namely, individual income and employment taxes.

Among the manner and means by which defendant **LACKEY** and his co-conspirators carried out the conspiracy were the following:

In or about 2010, defendant **LACKEY**, through his company R&O Renovations and Reconstructions (“R&O”) was hired by SES for certain construction projects.

In or about October 2011, defendant **LACKEY** was hired as an employee of SES and later was employed at GTS. Members of the conspiracy at SES and GTS, issued and caused to be issued wage payments to defendant **LACKEY**, outside of the regular payroll process and in the name of R&O. Members of the conspiracy at SES and GTS also failed to issue Forms W-2 to defendant **LACKEY**.

Defendant **LACKEY** deposited and caused to be deposited his wages from SES and GTS into a bank account in the name of R&O. Defendant **LACKEY** then spent money from the R&O account on personal expenses.

Members of the conspiracy at SES and GTS falsely categorized SES and GTS employees, including but not limited to **LACKEY**, as subcontractors so that those employees paid no withholding taxes and so that SES and GTS paid no employment taxes on their compensation.

Defendant **LACKEY** did not file a personal income tax returns (IRS Form 1040) or a tax return for R&O for the tax years 2012, 2013, 2014, 2015, 2016, or 2017.

Defendant **LACKEY** and members of the conspiracy hired or caused to hire employees who lacked proper documentation and were not authorized to work in the United States, hereinafter referred to as “undocumented workers.” To conceal payments made to the undocumented workers, members of conspiracy issued checks to defendant **LACKEY** and other members of the conspiracy to be cashed, knowing that the cash was then distributed to the undocumented workers “off the books.”

In furtherance of the conspiracy, and to effect the objects thereof, defendant **LACKEY** and other members of the conspiracy committed or caused to be committed the overt acts below, among others, within the Eastern District of Louisiana and elsewhere, on or about the dates listed below:

On or about September 6, 2011, defendant **LACKEY** and members of the conspiracy, agreed to a weekly salary for **LACKEY** of \$1,500.

On or about December 29, 2011, SES issued a check for defendant **LACKEY’S** wages to R&O in the amount of \$1,500, and defendant **LACKEY** deposited a check for \$1,500 from SES to R&O for his wages.

On or about January 13, 2012, SES issued a check for defendant **LACKEY’S** wages to R&O in the amount of \$3,000, and on or about January 13, 2012, defendant **LACKEY** deposited a check for \$3,000 from SES to R&O for his wages.

On or about January 18, 2012, defendant **LACKEY** issued a check for \$1,000 from R&O's bank account to Individual A for uses unrelated to R&O's business or the work performed for SES or GTS.

On or about May 28, 2013, GTS issued a check to R&O for \$7,510, which was used to pay a portion of GTS's workforce in cash and through other means outside of the company's payroll.

On or about June 5, 2013, GTS issued a check to **LACKEY** for \$9,330, which was used to pay a portion of GTS's workforce in cash and through other means outside of the company's payroll.

On or about June 13, 2013, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about June 14, 2013, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

On or about August 22, 2013, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about August 23, 2013, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

On or about December 27, 2013, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about December 30, 2013, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

On or about August 22, 2014, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about August 26, 2014, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

On or about September 4, 2014, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about September 5, 2014, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

On or about January 12, 2015, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about January 13, 2015, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

On or about March 17, 2015, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about March 18, 2015, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

On or about October 26, 2015, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about October 27, 2015, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

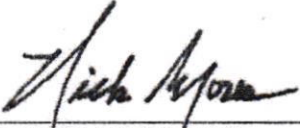
On or about January 18, 2016, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about January 27, 2016, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

On or about May 13, 2016, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

On or about March 14, 2017, GTS issued a check for defendant **LACKEY'S** wages to R&O in the amount of \$3,500, and on or about March 15, 2017, defendant **LACKEY** deposited a check for \$3,500 from GTS to R&O for his wages.

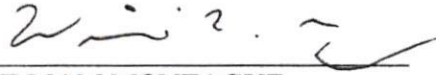
Various records, including income tax returns, IRS filing records, bank records, audio and video recordings, and documents and tangible objects would be introduced at trial to prove the facts as set forth above. In addition, the testimony of employees and agents of the Internal Revenue Service and other competent witnesses would be introduced at trial to prove the facts set forth above.

APPROVED AND AGREED TO:




NICHOLAS MOSES
Assistant United States Attorney

11/19/2021
Date



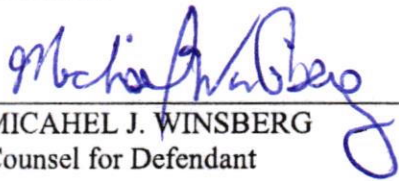
WILLIAM MONTAGUE
PARKER TOBIN
Trial Attorneys, Tax Division

11/19/2021
Date



RANDALL JOSEPH LACKEY
Defendant

11-22-21
Date



MICHAEL J. WINSBERG
Counsel for Defendant

11/22/21
Date