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UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. JEFFREY SCOTT EVANS, Defendant.	))))))))))	No. CR-03-0247-VRW PLEA AGREEMENT

I, JEFFREY SCOTT EVANS, and the United States Attorney's Office for the Northern District of California (hereafter "the government") enter into this written plea agreement (the "Agreement") pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure:

The Defendant's Promises

1. I agree to plead guilty to Counts One through Six of the captioned superseding indictment charging me with income tax evasion, in violation of 26 U.S.C. § 7201. I agree that the elements of the offense and the maximum penalties are as follows: (1) an attempt to evade or defeat a tax or payment thereof; (2) additional tax is due and owing; and (3) defendant did so knowingly and willfully.

a. Maximum prison sentence 6 years

b.	Maximum fine	$250,000
c.	Maximum supervised release term	3 years
d.	Mandatory special assessment	$600
e.	Restitution	$67,934, plus interest

2. I agree that I am guilty of the offense to which I will plead guilty, and I agree that the following facts are true:

I am a computer software engineer and I live in Walnut Creek, California. I worked as an independent contractor for many businesses in the Northern District of California during 1995, 1996, 1997, 1998, 1999, and 2000. I received checks from these companies and although I knew I was required to file tax returns reporting the income I earned and to pay taxes on that income, I intentionally did not file tax returns reporting the income, and I intentionally did not pay taxes on this income to the Internal Revenue Service for the 1996, 1997, 1998, 1999, and 2000 tax years. I filed a false 1995 income tax claiming a refund of the taxes I previously paid to the IRS for the 1995 tax year. I knew the information on the 1995 return was false when I filed it and that I was not entitled to the tax refund I sought.

In order to conceal my income and hide my assets from the IRS, I arranged for my compensation from the computer software services I provided to be paid to a fraudulent trust, and transferred my assets to other fraudulent trusts over which I had full control and over which the trustees exercised no control. To further conceal my income and assets from the IRS, I arranged to have bank accounts opened without providing the banks with my Social Security number so they would not report my activities to the IRS. To conceal my income and assets from the IRS, I opened a bank account in the Channel Islands.

I knew I was required to report and pay my true and correct tax liabilities for the 1995, 1996, 1997, 1998, 1999, 2000 tax years. My true and correct tax liabilities for those years are as follows: $19,690 for 1995; $14,937 for 1996; $12,653 for 1997; $14,257 for 1998; $14,114 for 1999; and $11,973 for 2000. I should have reported these amounts as due and owing on my federal income tax returns for those years and paid those amounts to the IRS. Instead, I filed a false 1995 return and did not file 1996, 1997, 1998, 1999, and 2000 tax returns to evade my true

and correct tax liabilities.

3. I agree to give up all rights that I would have if I chose to proceed to trial, including the rights to a jury trial with the assistance of an attorney; to confront and cross-examine government witnesses; to remain silent or testify; to move to suppress evidence or raise any other Fourth or Fifth Amendment claims; to any further discovery from the government; and to pursue any affirmative defenses and present evidence. To the extent that I have a right to have facts that are used to determine the sentence (including any Sentencing Guideline factors, upward adjustments, or upward departures) charged in the indictment by the grand jury and found by a jury at trial beyond a reasonable doubt (see Blakely v. Washington, 124 S. Ct. 2531 (2004)), I waive those rights and agree that the Court will find the facts that enhance my sentence by a preponderance of the evidence.

4. I agree to give up my right to appeal my conviction, the judgment, and orders of the Court. I also agree to waive any right I may have to appeal my sentence.

5. I agree not to file any collateral attack on my conviction or sentence, including a petition under 28 U.S.C. §2255, at any time in the future after I am sentenced, except for a claim that my constitutional right to the effective assistance of counsel was violated.

6. I agree not to ask the Court to withdraw my guilty plea at any time after it is entered, unless the Court declines to accept the sentence agreed to by the parties. I agree that the government may withdraw from this agreement if the Court does not accept the agreed upon sentence set out below.

7. I agree that my sentence should be calculated pursuant to the Sentencing Guidelines as follows, and that I will not ask for any other adjustment to or reduction in the offense level or for a downward departure of any kind:

a.	Base Offense Level, U.S.S.G. §§ 2T1.1 and 2T4.1:	13
b.	Amount of loss:	$67,934
c.	Acceptance of responsibility: (If I meet the requirements of U.S.S.G. § 3E1.1)	-2
d.	Adjusted offense level	11

8. I agree that an appropriate disposition of this case is as follows: Sentencing Guideline adjusted level 11; 2 year of supervised release (with conditions to be fixed by the Court), $10,000 fine, $600 special assessment and $67,934 restitution. I agree that I will make a good faith effort to pay any fine, forfeiture or restitution I am ordered to pay. Before or after sentencing, I will, upon request of the Court, the government, or the U.S. Probation Office, provide accurate and complete financial information, submit sworn statements and give depositions under oath concerning my assets and my ability to pay, surrender assets I obtained as a result of my crimes, and release funds and property under my control in order to pay any fine, forfeiture, or restitution. I agree to pay the special assessment at the time of sentencing.

9. I agree not to commit or attempt to commit any crimes before sentence is imposed or before I surrender to serve my sentence. I also agree not to violate the terms of my pretrial release (if any); intentionally provide false information to the Court, the Probation Office, Pretrial Services, or the government; or fail to comply with any of the other promises I have made in this Agreement. I agree that, if I fail to comply with any promises I have made in this Agreement, then the government will be released from all of its promises in this agreement, including those set forth in paragraphs 12 through 14 below, but I will not be released from my guilty plea(s).

10. I agree that this Agreement contains all of the promises and agreements between the government and me, and I will not claim otherwise in the future.

11. I agree that this Agreement binds the U.S. Attorney's Office for the Northern District of California only, and does not bind any other federal, state, or local agency.

The Government's Promises

12. The government agrees not to file or seek any additional charges against the defendant that could be filed as a result of the investigation that led to the captioned indictment.

13. The government agrees that the appropriate sentence in this case should be as set forth in paragraph 8 above, unless the defendant violates the agreement as set forth in paragraph 9 above or fails to accept responsibility.

The Defendant's Affirmations

14. I confirm that I have had adequate time to discuss this case, the evidence, and this Agreement with my attorney, and that he has provided me with all the legal advice that I requested.

15. I confirm that while I considered signing this Agreement, and at the time I signed it, I was not under the influence of any alcohol, drug, or medicine.

16. I confirm that my decision to enter a guilty plea is made knowing the charges that have been brought against me, any possible defenses, and the benefits and possible detriments of proceeding to trial. I also confirm that my decision to plead guilty is made voluntarily, and no one coerced or threatened me to enter into this agreement.

Dated: _____

_____
JEFFERY SCOTT EVANS
Defendant

KEVIN V. RYAN
United States Attorney

Dated: _____

_____
THOMAS MOORE
Assistant United States Attorney

I have fully explained to my client all the rights that a criminal defendant has and all the terms of this Agreement. In my opinion, my client understands all the terms of this Agreement and all the rights he is giving up by pleading guilty, and, based on the information now known to me, his decision to plead guilty is knowing and voluntary.

Dated: _____

_____
GERARD J. HINCKLEY
Attorney for Defendant