

FILED IN OPEN COURT

5-18-22

CLERK, U. S. DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE, FLORIDA

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

UNITED STATES OF AMERICA

v.

CASE NO. 3:16-cr-93-TJC-JRK

CORRINE BROWN

PLEA AGREEMENT

Pursuant to Fed. R. Crim. P. 11(c), the United States of America, by Roger B. Handberg, United States Attorney for the Middle District of Florida, the United States Department of Justice, Criminal Division, Public Integrity Section (Public Integrity Section) (hereinafter collectively "government" or the "United States"), and the defendant, CORRINE BROWN, and the attorneys for the defendant, Sandra K. Young and Richard C. Komando, mutually agree as follows:

A. Particularized Terms

1. Count Pleading To

The defendant shall enter a plea of guilty to Count Twenty-One of the Indictment, which charges the defendant with Interference with the Due Administration of the Internal Revenue Laws, in violation of Title 26, United States Code, Section 7212(a).

2. Maximum Penalties

The defendant understands that Count Twenty-One carries a maximum sentence of 3 years of imprisonment, a fine of up to \$250,000, or both the

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imprisonment and fine, a term of supervised release of up to 1 year, and a special assessment of \$100. With respect to certain offenses, the Court shall order the defendant to make restitution to any victim of the offense, and with respect to other offenses, the Court may order the defendant to make restitution to any victim of the offense, or to the community, as set forth below.

3. Elements of the Offense

The defendant acknowledges understanding the nature and elements of the offense with which defendant has been charged and to which defendant is pleading guilty. The elements of Count Twenty-One are:

First: The Defendant knowingly tried to obstruct or impede the due administration of the Internal Revenue laws; and

Second: The Defendant did so corruptly.

In this context, to act “corruptly” means to act knowingly and dishonestly for a wrongful purpose.

4. Counts Dismissed

At the time of sentencing, the remaining counts against the Defendant, Counts One, Two, Four, Six through Thirteen, Fifteen, Seventeen, Nineteen, and Twenty-Two through Twenty-Four will be dismissed pursuant to Fed. R. Crim. P. 11(c)(1)(A).

5. Incarceration Limitations – Fed. R. Crim. P. 11(c)(1)(C)

Pursuant to Fed. R. Crim. P. 11(c)(1)(C), the United States and the defendant stipulate and agree that the appropriate sentence in this case as to Count Twenty-One

is time served, that no further imprisonment should be imposed, and that no term of supervised release should be imposed. Should the Court reject this stipulation and sentence the defendant to any additional period of imprisonment or supervised release, either party will be allowed to withdraw from this agreement.

6. No Further Charges

If the Court accepts this plea agreement, the United States Attorney's Office for the Middle District of Florida and the Public Integrity Section agree not to charge defendant with committing any other federal criminal offenses known to the United States Attorney's Office or the Public Integrity Section at the time of the execution of this agreement, in connection with any conduct specifically described in the Indictment or the Factual Basis section of this agreement.

7. Mandatory Restitution to Victim of Offense of Conviction

Pursuant to 18 U.S.C. § 3663(a)(3), the defendant agrees to pay restitution in the amount of \$62,650.99 to the Internal Revenue Service or IRS. The defendant agrees that the amount of restitution reflected in this agreement results from the defendant's criminal conduct. The defendant acknowledges, however, that any restitution ordered by the Court in this criminal case is not binding on the IRS for purposes of determining any civil tax liability, including additional tax, additions to tax, interest, and penalties, which liability may be greater than the amount of restitution ordered by the Court. The defendant further acknowledges and agrees that this agreement and any judgment, order, release, or satisfaction issued in connection with this agreement will not satisfy, settle, or compromise the defendant's

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obligation to pay any civil tax liability owed to the IRS for any year for which such civil tax liability may be lawfully imposed.

8. Waiver of Right to Seek Refund of Restitution Previously Paid

The defendant expressly waives any right she may have to seek the refund of the \$31,062.06 collected from her and lawfully disbursed by the Clerk to the non-federal victims during the pendency of her prior appeal.

B. Standard Terms and Conditions

1. Restitution, Special Assessment and Fine

The defendant understands and agrees that the Court, in addition to or in lieu of any other penalty, shall order the defendant to make restitution to any victim of the offense(s), pursuant to 18 U.S.C. § 3663A, for all offenses described in 18 U.S.C. § 3663A(c)(1). The defendant further understands that compliance with any restitution payment plan imposed by the Court in no way precludes the United States from simultaneously pursuing other statutory remedies for collecting restitution ~~(18 U.S.C. § 3003(b)(2))~~, including, but not limited to, garnishment and execution, pursuant to the Mandatory Victims Restitution Act, in order to ensure that the defendant's restitution obligation is satisfied.

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MV
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On each count to which a plea of guilty is entered, the Court shall impose a special assessment pursuant to 18 U.S.C. § 3013. To ensure that this obligation is satisfied, the Defendant agrees to deliver a check or money order to the Clerk of the Court in the amount of \$100, payable to "Clerk, U.S. District Court" within ten days of the change of plea hearing. The defendant understands that this agreement imposes no limitation as to fine.

2. Supervised Release

The defendant understands that the offense(s) to which the defendant is pleading provide(s) for imposition of a term of supervised release upon release from imprisonment. The Parties have entered into a stipulation that the Court should not impose a term of supervised release for any of the offenses of conviction. If the Court imposes a term of supervised release for any offense of conviction, either party is permitted to withdraw from this Plea Agreement.

3. Immigration Consequences of Pleading Guilty

The defendant has been advised and understands that, upon conviction, a defendant who is not a United States citizen will be removed from the United States, denied citizenship, and denied admission to the United States in the future.

4. Sentencing Information

The United States reserves its right and obligation to report to the Court and the United States Probation Office all information concerning the background, character, and conduct of the defendant, to provide relevant factual information, including the totality of the defendant's criminal activities, if any, not limited to the

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count(s) to which the defendant pleads, to respond to comments made by the defendant or the defendant's counsel, and to correct any misstatements or inaccuracies.

5. Financial Disclosures

Pursuant to 18 U.S.C. § 3664(d)(3) and Fed. R. Crim. P. 32(d)(2)(A)(ii), the defendant agrees to complete and submit to the United States Attorney's Office within 30 days of execution of this agreement an affidavit reflecting the defendant's financial condition. The defendant promises that his/her financial statement and disclosures will be complete, accurate and truthful and will include all assets in which he/she has any interest or over which the defendant exercises control, directly or indirectly, including those held by a spouse, dependent, nominee or other third party. The defendant further agrees to execute any documents requested by the United States needed to obtain from any third parties any records of assets owned by the defendant, directly or through a nominee, and, by the execution of this Plea Agreement, consents to the release of the defendant's tax returns for the previous five years. The defendant similarly agrees and authorizes the United States Attorney's Office and the Public Integrity Section to provide to, and obtain from, the United States Probation Office, the financial affidavit, any of the defendant's federal, state, and local tax returns, bank records and any other financial information concerning the defendant, for the purpose of making any recommendations to the Court and for

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collecting any assessments, fines, restitution, or forfeiture ordered by the Court. The defendant expressly authorizes the United States Attorney's Office and the Public Integrity Section to obtain current credit reports in order to evaluate the defendant's ability to satisfy any financial obligation imposed by the Court.

6. Sentencing Recommendations

It is understood by the parties that the Court is neither a party to nor bound by this agreement. The Court may accept or reject the agreement, or defer a decision until it has had an opportunity to consider the presentence report prepared by the United States Probation Office. The defendant understands and acknowledges that, although the parties are entering into a joint stipulation as set forth in paragraph A.5 of this Plea Agreement, the sentence will be determined solely by the Court, with the assistance of the United States Probation Office. If the Court does not follow the joint stipulation of the Parties, either party is permitted to withdraw from this Plea Agreement.

7. Defendant's Waiver of Right to Appeal the Sentence

The defendant agrees that this Court has jurisdiction and authority to impose any sentence up to the statutory maximum and expressly waives the right to appeal the defendant's sentence on any ground, including the ground that the Court erred in determining the applicable guidelines range pursuant to the United States Sentencing Guidelines, except (a) the ground that the sentence exceeds the defendant's applicable guidelines range as determined by the Court pursuant to the United States Sentencing Guidelines; (b) the ground that the sentence exceeds the statutory

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maximum penalty; or (c) the ground that the sentence violates the Eighth Amendment to the Constitution; provided, however, that if the government exercises its right to appeal the sentence imposed, as authorized by 18 U.S.C. § 3742(b), then the defendant is released from the waiver and may appeal the sentence as authorized by 18 U.S.C. § 3742(a).

8. Scope of Agreement

It is further understood that this agreement is limited to the Office of the United States Attorney for the Middle District of Florida and the Public Integrity Section, and cannot bind other federal, state, or local prosecuting authorities. It also does not bar or compromise any civil, tax, or administrative claim pending or that may be made against the defendant.

9. Filing of Agreement

This agreement shall be presented to the Court in open court, and filed in this case, at the time of the defendant's entry of a plea of guilty pursuant hereto.

10. Voluntariness

The defendant acknowledges that the defendant is entering into this agreement and is pleading guilty freely and voluntarily without reliance upon any discussions between the attorney for the government and the defendant and the defendant's attorneys and without promise of benefit of any kind (other than the concessions and agreements contained herein), and without threats, force, intimidation, or coercion of any kind. The defendant further acknowledges the defendant's understanding of the nature of the offense or offenses to which the defendant is pleading guilty and the

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elements thereof, including the penalties provided by law, and the defendant's complete satisfaction with the representation and advice received from the defendant's undersigned counsel (if any). The defendant also understands that the defendant has the right to plead not guilty or to persist in that plea if it has already been made, and that the defendant has the right to be tried by a jury with the assistance of counsel and if necessary to have the court appoint counsel at trial and at every stage in the proceedings, the right to confront and cross-examine the witnesses against the defendant, the right against compulsory self-incrimination, the right to compulsory process for the attendance of witnesses to testify in the defendant's defense, the right to testify and present evidence, and the right to any further discovery or disclosures of information not already provided at the time of the entry of the guilty plea, other than information required to be disclosed under Federal Rule of Criminal Procedure 32(i)(2), and exculpatory or impeachment information casting doubt upon sentencing factors; but, by pleading guilty, the defendant waives or gives up those rights and there will be no trial. The defendant further understands that if the defendant pleads guilty, the Court may ask the defendant questions about the offense or offenses to which the defendant pleaded, and if the defendant answers those questions under oath, on the record, and in the presence of counsel (if any), the defendant's answers may later be used against the defendant in a prosecution for perjury or false statement. The defendant also understands that the defendant will be adjudicated guilty of the offenses to which the defendant has pleaded and, if any of

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such offenses are felonies, may thereby be deprived of certain rights, such as the right to vote, to hold public office, to serve on a jury, or to have possession of firearms.

11. Factual Basis

The defendant is pleading guilty because the defendant is in fact guilty. The defendant certifies that the defendant does hereby knowingly, voluntarily, and truthfully admit that the facts set forth in the attached "Factual Basis," which is incorporated herein by reference, are true, and were this case to go to trial, the United States would be able to prove those specific facts and others beyond a reasonable doubt.

12. Entire Agreement

This plea agreement constitutes the entire agreement between the government and the defendant with respect to the aforementioned guilty plea and no other promises, agreements, or representations exist or have been made to the defendant or the defendant's attorneys with regard to such guilty plea, nor will any such agreements, promises, understandings, or representations be made unless committed to writing and signed by the defendant, defense counsel, and the government.

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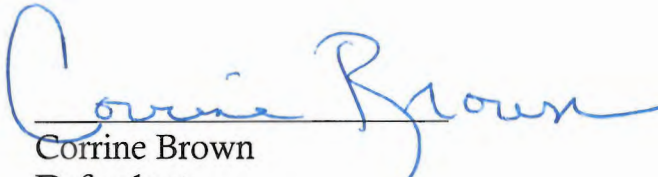



13. Certification


The defendant and the defendant's counsel certify that this plea agreement has been read in its entirety by (or has been read to) the defendant and that defendant fully understands its terms.

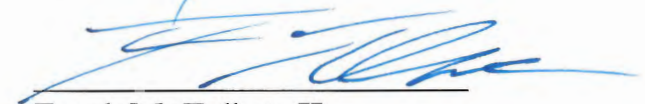
DATED this 18th day of MAY 2022.

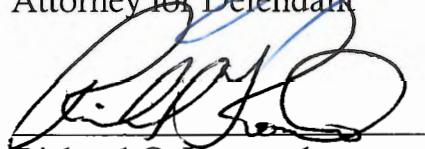
ROGER B. HANDBERG
United States Attorney


Corrine Brown
Defendant

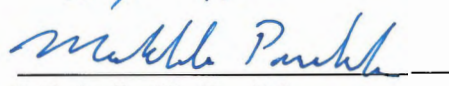

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UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

UNITED STATES OF AMERICA

v.

CASE NO. 3:16-cr-93-TJC-JRK

CORRINE BROWN

PERSONALIZATION OF ELEMENTS

Count Twenty-One

1. From 2008 through 2014, did you knowingly try to obstruct or impede the due administration of the Internal Revenue laws?
2. Did you do so corruptly?

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UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
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v.

CASE NO. 3:16-cr-93-TJC-JRK


CORRINE BROWN

FACTUAL BASIS¹

Between October 15, 2009 and October 15, 2015, Corrine Brown (Brown) caused her Certified Public Accountant (CPA) to file individual Income Tax Returns (Form 1040) for tax years 2008 through 2014 that did not include income associated with cash deposits into her bank accounts. During the same period, Brown over-reported her charitable giving by inflating total gifts to charitable organizations and non-profit entities. Two non-profit entities also created letters at Brown's behest that did not reflect accurate donations so that Brown could use the letters during an Internal Revenue Service (IRS) audit process.

On October 15, 2009, Brown caused her CPA to file a Form 1040 for tax year 2008. The Form 1040 reported \$23,505 in total gifts to charity, including \$12,000 worth of furniture and other items to Edward Waters College. On July 7, 2010, in response to an IRS audit of Brown's 2008 Form 1040, Brown caused Edward Waters

¹ The Factual Basis is prepared by the United States. The factual basis does not include all pertinent or known facts concerning the charges and guilty plea, or all facts that the defendant has knowledge of. The factual basis is merely a set of facts designed to set forth sufficient information that the Court uses to determine if there is indeed a factual basis to accept the defendant's guilty plea.

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College to generate a letter stating that Brown had donated furniture and accessories valued at \$12,000 during 2008. Edward Waters officials and witnesses would testify that Brown did not make that donation in 2008, and that the furniture and accessories mentioned in the letter (which was presented during the audit) were already present at the college.

On October 14, 2010, Brown caused her CPA to file a Form 1040 for tax year 2009, which reported a total income of \$176,509. The reported income omitted additional income from cash deposits into Brown's personal bank account during 2009. Brown also claimed itemized deductions totaling \$70,162, including \$26,120 in total gifts to charity for 2009, which were not all accurate. These claimed donations included a second donation of executive office furniture and accessories valued at \$8,000 to Edward Waters College, which did not occur. Between July and October 2010, Brown provided a letter to her CPA itemizing that claimed donation. Edward Waters officials and witnesses would testify that the letter did not reflect actual donations.

On October 14, 2011, Brown caused her CPA to file a Form 1040 for tax year 2010, which reported a total income of \$176,900. The reported income omitted additional income from cash deposits into Brown's bank accounts during 2010. Brown also claimed itemized deductions totaling \$64,106, including \$24,721 in total gifts to charity for 2010, which were not all accurate. Between August and October 2011, Brown provided two letters from Community Rehabilitation Center (CRC), both dated August 17, 2011, in support of a donation of \$10,000. After Brown's CPA


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informed her that the first letter was insufficient to justify the deduction based on CRC's representation that Brown had donated \$10,000 worth of her time, Brown provided the second letter claiming that Brown instead made an in-kind donation of \$10,000 of household items, when Brown had not made a donation at that level. That same tax year, Brown claimed that she donated \$9,500 to Edward Waters, when she had not made such a donation. On July 8, 2013, Brown filed an amended Form 1040X for tax year 2010, which did not reflect any amendments to total income or gifts to charity.

On October 15, 2012, Brown caused her CPA to file a Form 1040 for tax year 2011, which reported a total income of \$178,123. The reported income omitted additional income from cash deposits into Brown's accounts during 2011. Brown also claimed itemized deductions totaling \$69,754, including \$29,620 in total gifts to charity in 2011, which were not all accurate. In September and October 2012, Brown provided her CPA a letter dated October 13, 2011, which Brown caused an Edward Waters College official to generate, stating that Brown donated \$9,500 to Edward Waters College during tax year 2011, when no such donation had been made.

On October 14, 2013, Brown caused her CPA to file a Form 1040 for tax year 2012, which reported a total income of \$178,646. The reported income omitted additional income from cash deposits into Brown's accounts during 2012. Brown also claimed itemized deductions totaling \$61,482, including \$30,920 in total gifts to charity in 2012, which were not all accurate. In September 2013 and October 2013,

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Brown advised her CPA that she donated \$12,500 by cash or check to One Door For Education. Bank records reflect no such donation was made.

On October 15, 2014, Brown caused her CPA to file a Form 1040 for tax year 2013, which reported a total income of \$179,078. The reported income omitted additional income from cash deposits into Brown's accounts during 2013. Brown also claimed itemized deductions totaling \$62,222, including \$27,655 in total gifts to charity in 2013, which were not all accurate. In September 2014 and October 2014, Brown provided false information regarding donations to CRC, Bethel Baptist Church, New Destiny Church, and One Door For Education. Brown claimed a donation of \$10,000 to CRC, when records show no donation was made. Brown claimed a donation of \$6,100 to Bethel Baptist Church, when records show donations totaling \$3,445 were made. Brown claimed a donation of \$2,500 to New Destiny Church, when records show a donation of \$50 was made. Brown claimed a donation of \$5,000 to One Door For Education, when records show no donation was made.

On October 15, 2015, Brown caused her CPA to file a Form 1040 for tax year 2014, which reported a total income of \$175,645. The reported income omitted additional income from cash deposits into Brown's accounts during 2014. Brown also claimed itemized deductions totaling \$57,619, including \$30,300 in total gifts to charity in 2014, which were not all accurate. In September 2015 and October 2015, Brown provided false information regarding donations to CRC, Clara White Mission, Bethel Baptist Church, New Destiny Church, and One Door For

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Education. Brown claimed a donation of \$6,500 to CRC, when records show no donation was made. Brown claimed a donation of \$3,500 to Clara White Mission, when records show no donation was made. Brown claimed a donation of \$7,200 to Bethel Baptist Church, when records show donations totaling \$4,378 were made. Brown claimed a donation of \$2,500 to New Destiny Church, when records show no donation was made. Brown claimed a donation of \$7,000 to One Door For Education, when records show no donation was made.

Brown signed each referenced tax return under penalty of perjury. At the time Brown signed each referenced tax return, Brown knew that it contained false information. Brown authorized her CPA (located in Jacksonville, Florida) to file each return electronically from the CPA's Jacksonville office, which occurred as intended.

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