

**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF FLORIDA  
GAINESVILLE DIVISION**

**UNITED STATES OF AMERICA**

**v.**

**CASE NO: 1:17 CR 33 MW-GRJ**

**MAC JOHNSON**  
\_\_\_\_\_ /

**PLEA AGREEMENT**

**1. PARTIES TO AGREEMENT**

This agreement is entered into by and between MAC JOHNSON, as the Defendant, Rodney W. Smith, as attorney for the Defendant, and the United States Attorney for the Northern District of Florida. This agreement specifically excludes and does not bind any other state or federal agency, including other United States Attorneys and the Internal Revenue Service, from asserting any civil, criminal, or administrative claim against the Defendant.

**FILED IN OPEN COURT**  
am 2/27/2018  
Initialed Date

## 2. TERMS

The parties agree to the following terms:

a. The Defendant will plead guilty to Count One (Failure to Pay Federal Taxes), Count Two (Wire Fraud), Count Three (Structuring Financial Transactions), and Count Four (Transporting Aliens for Commercial Gain) of the Information. As to Count One, the Defendant faces a maximum term of five years imprisonment, three years of supervised release, a \$250,000 fine or a fine not more than twice the gross gain, the payment of the costs of prosecution, and a \$100 special monetary assessment. As to Count Two, the Defendant faces a maximum term of 20 years imprisonment, three years of supervised release, a \$250,000 fine, and a \$100 special monetary assessment. As to Count Three, the Defendant faces a maximum term of 10 years imprisonment, three years of supervised release, a \$500,000 fine, and a \$100 special monetary assessment. As to Count Four, the Defendant faces a maximum term of 10 years imprisonment, three years of supervised release, a \$250,000 fine, and a \$100 special monetary

assessment. Defendant agrees to pay the special monetary assessment(s) on or before the date of sentencing.

If the Defendant is unable to pay the special assessment prior to sentencing due to indigence, the Defendant agrees to participate in the Inmate Financial Responsibility Program.

The maximum sentence to which the Defendant is subject includes the forfeiture of all forfeitable assets.

b. By voluntarily pleading guilty to the charges in the Information, the Defendant, as to the counts pled herein, knowingly waives and gives up constitutional rights which attend a Defendant on trial in a criminal case. These constitutional rights include: the right to plead not guilty; the right to have a jury or judge determine guilt on the evidence presented; the right to compel the government to prove guilt beyond a reasonable doubt; the right to confront and cross-examine witnesses; the right not to be compelled to incriminate oneself; the right to testify; the right to present evidence; and the right to compel the attendance of witnesses.

c. The Defendant is pleading guilty because the Defendant is in fact guilty of the charges alleged in Count One, Two, Three and Four of the Information. In pleading guilty, the Defendant acknowledges that were this

case to go to trial, the government would present evidence to support the charges beyond a reasonable doubt.

d. Upon the District Court's adjudication of guilt of the Defendant for the charged crimes, the United States Attorney, Northern District of Florida, will not file any further criminal charges against the Defendant arising out of the same transactions or occurrences to which the Defendant has pled. The Defendant agrees that substantial evidence exists to support the charges.

e. Nothing in this agreement shall protect the Defendant in any way from prosecution for any offense committed after the date of this agreement.

f. If the Defendant is not a citizen of the United States, the Defendant understands that this conviction may adversely affect the Defendant's immigration status and may lead to deportation.

g. The parties agree that the sentence to be imposed is left solely to the discretion of the District Court, which is required to consult the United States Sentencing Guidelines and take them into account when sentencing the Defendant. The parties further understand and agree that the District Court's discretion in imposing sentence is limited only by the statutory maximum

sentence and any mandatory minimum sentence prescribed by statute for the offenses.

h. Both parties reserve the right to advise the District Court and other authorities of their versions of the circumstances surrounding the offenses committed by the Defendant. The United States Attorney further reserves the right to correct any misstatements by the Defendant or Defendant's attorney and to present evidence and make arguments pertaining to the application of the sentencing guidelines and the considerations set forth in Title 18, United States Code, Section 3553(a), including sentencing recommendations, and whether departure or variance upward or downward is appropriate.

### 3. SENTENCING

a. Defendant understands that any prediction of the sentence that may be imposed is not a guarantee or binding promise. Due to the variety and complexity of issues that may arise at sentencing, the sentence may not be subject to accurate prediction.

b. The parties understand and agree that either party may offer additional evidence relevant to sentencing issues. However, the Court is not limited to consideration of the facts and events provided by the parties.

Adverse rulings or a sentence greater than anticipated shall not be grounds for withdrawal of the Defendant's plea.

- c. The parties reserve the right to appeal any sentence imposed.

#### 4. VICTIM RESTITUTION

The Defendant agrees to make full restitution to the victims in the amounts listed below:

1) the Internal Revenue Service \$529,496.45  
IRS - RACS  
Attn: Mail Stop 6261, Restitution  
333 W. Pershing Avenue  
Kansas City, MO 64108

or

United States District Court Clerk's Office  
Restitution Unit  
401 SE 1<sup>st</sup> Avenue, Ste. 243  
Gainesville, FL 32601-6895

- a) Defendant understands and agrees that this figure does not include interest under 26 USC § 6601.
- b) Defendant understands and agrees that the plea agreement does not resolve the Defendant's civil tax liabilities, that the IRS may seek additional taxes, interest and penalties from Defendant relating to the conduct covered by this plea agreement and that satisfaction of the restitution debt does not

settle, satisfy, or compromise Defendant's obligation to pay any remaining civil tax liability. Defendant agrees to the release of information to the IRS for purposes of making the civil tax assessments.

- c) If full payment cannot be made immediately, Defendant agrees to make a complete and accurate financial disclosure to the IRS (including, but not limited to, IRS Form 433-A and Form 433-B, as appropriate), and to disclose to the IRS any and all additional financial information and financial statements provided to the probation office. Defendant also agrees to provide the above-described information to the probation office.

2) Continental Casualty \$143,596.61  
Workers Compensation and Employer Liability  
333 South Wabash  
Chicago, IL 60604

3) Florida WC Joint Underwriters \$415,224.51  
6003 Honore Avenue, Ste. 204  
Sarasota, FL 34238

4) State of Florida \$453,692.88  
Florida Department of Financial Services  
Attn: Laura Carey  
Division of Worker's Compensation

P.O. Box 7900  
Tallahassee, FL 32314-7900

5) Southeast Personnel Leasing Inc. \$54,483.50  
2739 US Highway 19 North  
Holiday, FL 34691


The defendant agrees that the amount of restitution may include losses resulting from related conduct for which the defendant was not convicted, if the loss flowed directly from the relevant conduct of which the defendant was a part.

#### CONCLUSION

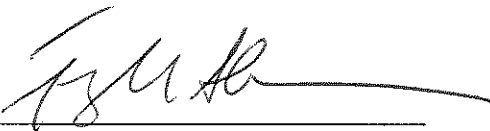
In every case in the Northern District of Florida in which the parties enter a Plea Agreement, the Court requires the parties to enter a sealed Supplement to Plea Agreement indicating whether or not the Defendant agrees to cooperate with the United States Attorney. The parties agree to the Supplement to Plea Agreement entered in this case.



The Defendant enters this agreement knowingly, voluntarily, and upon advice of counsel.

  
\_\_\_\_\_  
RODNEY W. SMITH  
Attorney for Defendant

2-27-18  
DATE


  
\_\_\_\_\_  
TERRY N. SILVERMAN  
Attorney for Defendant

2.27.18  
DATE

  
\_\_\_\_\_  
MAC JOHNSON  
Defendant

2-27-18  
DATE

CHRISTOPHER P. CANOVA  
United States Attorney

  
\_\_\_\_\_  
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[Gregory.McMahon@usdoj.gov](mailto:Gregory.McMahon@usdoj.gov)

February 27, 2018  
DATE