

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

UNITED STATES OF AMERICA

v.

LAURIE HELFER

No. 17 CR 244

Judge Virginia Kendall

**PLEA AGREEMENT**

1. This Plea Agreement between the United States Attorney for the Northern District of Illinois, JOHN R. LAUSCH, JR., and defendant LAURIE HELFER, and her attorney, CHRISTOPHER W. GRAUL, is made pursuant to Rule 11 of the Federal Rules of Criminal Procedure and is governed in part by Rule 11(c)(1)(A), as more fully set forth below. The parties to this Agreement have agreed upon the following:

**Charges in This Case**

2. The indictment in this case charges defendant with corruptly endeavoring to obstruct and impede the Internal Revenue Service, in violation of Title 26, United States Code, Section 7212(a) (Count 1), and willfully aiding and assisting in the preparation and presentation of a false and fraudulent tax return, in violation of Title 26, United States Code, Section 7206(2) (Counts 2-6).

3. Defendant has read the charges against her contained in the indictment, and those charges have been fully explained to her by her attorney.

4. Defendant fully understands the nature and elements of the crimes with which she has been charged.

### **Charges to Which Defendant Is Pleading Guilty**

5. By this Plea Agreement, defendant agrees to enter a voluntary plea of guilty to the following counts of the indictment: Count 2, which charges defendant with willfully aiding and assisting in the preparation and presentation of a false and fraudulent tax return on behalf of Taxpayer W.L. on or about June 8, 2011, in violation of Title 26, United States Code, Section 7206(2); and Count 3, which charges defendant with willfully aiding and assisting in the preparation and presentation of a false and fraudulent tax return on behalf of Taxpayer N.G-C. on or about June 16, 2011, in violation of Title 26, United States Code, Section 7206(2).

### **Factual Basis**

6. Defendant will plead guilty because she is in fact guilty of the charges contained in Counts 2 and 3 of the indictment. In pleading guilty, defendant admits the following facts and that those facts establish her guilt beyond a reasonable doubt and constitute relevant conduct pursuant to Guideline § 1B1.3:

On or about June 8, 2011, in the Northern District of Illinois, Eastern Division, defendant LAURIE HELFER willfully aided and assisted in, and procured, counseled, and advised, the preparation and presentation to the Internal Revenue Service of an amended individual return and claim on behalf of Taxpayer W.L., namely, a U.S. Individual Income Tax Return, Form 1040X, for tax year 2010, that was false and fraudulent as to material matters, including the creation of a fraudulent Schedule C form detailing fictional income and expenses for a business

purportedly owned by Taxpayer W.L. to attempt to cause the Internal Revenue Service to fraudulently issue an inflated refund of \$8,774, when, as HELFER knew at the time, those statements were false, in violation of Title 26, United States Code, Section 7206(2).

On or about June 16, 2011, in the Northern District of Illinois, Eastern Division, HELFER willfully aided and assisted in, and procured, counseled, and advised, the preparation and presentation to the Internal Revenue Service of an amended individual return and claim on behalf of Taxpayer N.G-C., namely, a U.S. Individual Income Tax Return, Form 1040X, for tax year 2008, that was false and fraudulent as to material matters, including that Taxpayer N.G-C. had earned \$4,000 in additional income from a business and was entitled to an additional child care credit of \$1,625, to attempt to cause the Internal Revenue Service to fraudulently issue an inflated refund of \$1,625, when, as HELFER knew at the time, those statements were false, in violation of Title 26, United States Code, Section 7206(2).

Specifically, HELFER operated a tax preparation business under the name of Laurie's Freelance & Tax Preparation Services and later The Tax Lady Laurie, Inc., and prepared tax returns for clients at an office building located in Northlake, Illinois, and later at her home in Hillside, Illinois. As part of this business, HELFER held herself out to potential clients as a person trained in and knowledgeable about the preparation and filing of federal income tax returns, and HELFER prepared and

instructed clients to file income tax returns and amended income tax returns in exchange for a fee.

Taxpayers W.L. and N.G-C. were clients of HELFER's tax preparation business. On or about May 31, 2011, HELFER prepared an amended individual tax return on behalf of Taxpayer W.L. for 2010 that HELFER knew falsely represented that Taxpayer W.L. owned a business called "Administrative Service SP" and had a gross business income of \$750 and expenses totaling \$35,750, resulting in a net business loss of \$35,000. HELFER's inclusion on the return of this fictitious business loss fraudulently lowered Taxpayer W.L.'s taxable income in 2010 by \$35,000. HELFER never had a discussion with Taxpayer W.L. about being self-employed and Taxpayer W.L. did not provide her with any of the figures, including those regarding income and expenses, which were used on the fraudulent Schedule C. Rather, Taxpayer W.L. provided HELFER with a Form W-2 reflecting that he was not self-employed. HELFER nevertheless knowingly included the false information regarding Taxpayer W.L.'s purported business and its income, expenses, and loss on a Schedule C form on the amended 2010 Form 1040X return in order to generate an inflated refund of \$8,774 to Taxpayer W.L. HELFER and Taxpayer W.L. both signed the fraudulent return which was received by the IRS on or about June 8, 2011.

On or about June 8, 2011, HELFER prepared an amended individual tax return on behalf of Taxpayer N.G-C. for 2008 that HELFER knew falsely represented that Taxpayer N.C-G. had earned \$4,000 in additional income from a business and

was entitled to an additional child care credit of \$1,625. HELFER knew that this information was false, but nevertheless knowingly included the false information regarding the additional income from a business and child care credit in order to generate an inflated refund of \$1,625 to Taxpayer N.G-C. HELFER and Taxpayer N.G-C. both signed the fraudulent return which was received by the IRS on or about June 16, 2011.

Additionally, from approximately 2010 through 2011, HELFER filed approximately 162 false returns on behalf of clients of her tax preparation business. She filed these false returns on behalf of more than 100 clients for tax years 2007 through 2010. In each of the returns, HELFER knowingly made material false statements for the purpose of obtaining refunds that her clients were otherwise not entitled to. The false statements included false employment, educational, and child care expenses. This conduct resulted in an actual federal tax loss of approximately \$54,797 and attempted losses of more than \$550,000 but less than \$1,500,000.

### **Maximum Statutory Penalties**

7. Defendant understands that the charges to which she is pleading guilty in Counts 2 and 3 each carry the following statutory penalties:

a. A maximum sentence of 3 years' imprisonment. This offense also carries a maximum fine of \$100,000, or twice the gross gain or gross loss resulting from that offense, whichever is greater. Defendant further understands that the Court must order costs of prosecution, estimated not to exceed \$500. Defendant

further understands that the judge also may impose a term of supervised release of not more than one year.

b. Pursuant to Title 18, United States Code, Section 3013, defendant will be assessed \$100 on each charge to which she has pled guilty, in addition to any other penalty imposed.

### **Sentencing Guidelines Calculations**

8. Defendant understands that in determining a sentence, the Court is obligated to calculate the applicable Sentencing Guidelines range, and to consider that range, possible departures under the Sentencing Guidelines, and other sentencing factors under 18 U.S.C. § 3553(a), which include: (i) the nature and circumstances of the offense and the history and characteristics of the defendant; (ii) the need for the sentence imposed to reflect the seriousness of the offense, promote respect for the law, provide just punishment for the offense, afford adequate deterrence to criminal conduct, protect the public from further crimes of the defendant, and provide the defendant with needed educational or vocational training, medical care, or other correctional treatment in the most effective manner; (iii) the kinds of sentences available; (iv) the need to avoid unwarranted sentence disparities among defendants with similar records who have been found guilty of similar conduct; and (v) the need to provide restitution to any victim of the offense.

9. For purposes of calculating the Sentencing Guidelines, the parties agree on the following points:

a. **Applicable Guidelines.** The Sentencing Guidelines to be considered in this case are those in effect at the time of sentencing. The following statements regarding the calculation of the Sentencing Guidelines are based on the Guidelines Manual currently in effect, namely the November 2018 Guidelines Manual.

b. **Offense Level Calculations.**

i. Counts 2 and 3 of the indictment group pursuant to Guideline § 3D1.2(d).

ii. The base offense level for the group is 20, pursuant to Guideline §§ 2T1.1(a)(1) and 2T4.1(H), because the loss amount stemming from the offense of conviction and related conduct is more than \$550,000, but less than \$1,500,000.

iii. The offense level is increased by 2 levels pursuant to Guideline § 2T1.4(b)(1) because defendant was in the business of preparing or assisting in the preparation of tax returns.

iv. Defendant has clearly demonstrated a recognition and affirmative acceptance of personal responsibility for her criminal conduct. If the government does not receive additional evidence in conflict with this provision, and if defendant continues to accept responsibility for her actions within the meaning of Guideline § 3E1.1(a), including by furnishing the United States Attorney's Office and the Probation Office with all requested financial information relevant to her ability

to satisfy any fine that may be imposed in this case, a two-level reduction in the offense level is appropriate.

v. In accord with Guideline § 3E1.1(b), defendant has timely notified the government of her intention to enter a plea of guilty, thereby permitting the government to avoid preparing for trial and permitting the Court to allocate its resources efficiently. Therefore, as provided by Guideline § 3E1.1(b), if the Court determines the offense level to be 16 or greater prior to determining that defendant is entitled to a two-level reduction for acceptance of responsibility, the government will move for an additional one-level reduction in the offense level.

c. **Criminal History Category.** With regard to determining defendant's criminal history points and criminal history category, based on the facts now known to the government, defendant's criminal history points equal four and defendant's criminal history category is III.

i. On or about September 21, 2010, defendant was sentenced to two years' probation following a conviction for Deceptive Practice in the Circuit Court of Cook County, Illinois. Pursuant to Guideline § 4A1.1(c), defendant receives one criminal history point for this sentence.

ii. On or about September 7, 2016, defendant was sentenced to 180 days' probation following a conviction for Petit Theft in the Municipal Court of the City of Steubenville, Ohio. Pursuant to Guideline § 4A1.1(c), defendant receives one criminal history point for this sentence.

iii. Pursuant to Guideline § 4A1.1(d), defendant receives two criminal history points for committing the instant offense while under a term of probation, namely the conviction for Deceptive Practice in the Circuit Court of Cook County, Illinois, described in paragraph 9(c)(i) above.

**d. Anticipated Advisory Sentencing Guidelines Range.**

Therefore, based on the facts now known to the government, the anticipated offense level is nineteen, which, when combined with the anticipated criminal history category of III, results in an anticipated advisory sentencing guidelines range of 37 to 46 months' imprisonment, in addition to any supervised release and fine the Court may impose.

e. Defendant and her attorney and the government acknowledge that the above guidelines calculations are preliminary in nature, and are non-binding predictions upon which neither party is entitled to rely. Defendant understands that further review of the facts or applicable legal principles may lead the government to conclude that different or additional guidelines provisions apply in this case. Defendant understands that the Probation Office will conduct its own investigation and that the Court ultimately determines the facts and law relevant to sentencing, and that the Court's determinations govern the final guideline calculation. Accordingly, the validity of this Agreement is not contingent upon the probation officer's or the Court's concurrence with the above calculations, and defendant shall

not have a right to withdraw her plea on the basis of the Court's rejection of these calculations.

10. Both parties expressly acknowledge that this Agreement is not governed by Fed. R. Crim. P. 11(c)(1)(B), and that errors in applying or interpreting any of the sentencing guidelines may be corrected by either party prior to sentencing. The parties may correct these errors either by stipulation or by a statement to the Probation Office or the Court, setting forth the disagreement regarding the applicable provisions of the guidelines. The validity of this Agreement will not be affected by such corrections, and defendant shall not have a right to withdraw her plea, nor the government the right to vacate this Agreement, on the basis of such corrections.

#### **Agreements Relating to Sentencing**

11. Each party is free to recommend whatever sentence it deems appropriate.

12. It is understood by the parties that the sentencing judge is neither a party to nor bound by this Agreement and may impose a sentence up to the maximum penalties as set forth above. Defendant further acknowledges that if the Court does not accept the sentencing recommendation of the parties, defendant will have no right to withdraw her guilty plea.

13. Defendant agrees to pay the special assessment of \$200 at the time of sentencing with a cashier's check or money order payable to the Clerk of the U.S. District Court.

14. After sentence has been imposed on the counts to which defendant pleads guilty as agreed herein, the government will move to dismiss the remaining counts of the indictment.

### **Acknowledgments and Waivers Regarding Plea of Guilty**

#### **Nature of Agreement**

15. This Agreement is entirely voluntary and represents the entire agreement between the United States Attorney and defendant regarding defendant's criminal liability in case 17 CR 244.

16. This Agreement concerns criminal liability only. Except as expressly set forth in this Agreement, nothing herein shall constitute a limitation, waiver, or release by the United States or any of its agencies of any administrative or judicial civil claim, demand, or cause of action it may have against defendant or any other person or entity. The obligations of this Agreement are limited to the United States Attorney's Office for the Northern District of Illinois and cannot bind any other federal, state, or local prosecuting, administrative, or regulatory authorities, except as expressly set forth in this Agreement.

17. Defendant understands that nothing in this Agreement shall limit the Internal Revenue Service in its collection of any taxes, interest or penalties from defendant or defendant's partnership or corporations.

## Waiver of Rights

18. Defendant understands that by pleading guilty she surrenders certain rights, including the following:

a. **Trial rights.** Defendant has the right to persist in a plea of not guilty to the charges against her, and if she does, she would have the right to a public and speedy trial.

i. The trial could be either a jury trial or a trial by the judge sitting without a jury. However, in order that the trial be conducted by the judge sitting without a jury, defendant, the government, and the judge all must agree that the trial be conducted by the judge without a jury.

ii. If the trial is a jury trial, the jury would be composed of twelve citizens from the district, selected at random. Defendant and her attorney would participate in choosing the jury by requesting that the Court remove prospective jurors for cause where actual bias or other disqualification is shown, or by removing prospective jurors without cause by exercising peremptory challenges.

iii. If the trial is a jury trial, the jury would be instructed that defendant is presumed innocent, that the government has the burden of proving defendant guilty beyond a reasonable doubt, and that the jury could not convict her unless, after hearing all the evidence, it was persuaded of her guilt beyond a reasonable doubt and that it was to consider each count of the indictment separately.

The jury would have to agree unanimously as to each count before it could return a verdict of guilty or not guilty as to that count.

iv. If the trial is held by the judge without a jury, the judge would find the facts and determine, after hearing all the evidence, and considering each count separately, whether or not the judge was persuaded that the government had established defendant's guilt beyond a reasonable doubt.

v. At a trial, whether by a jury or a judge, the government would be required to present its witnesses and other evidence against defendant. Defendant would be able to confront those government witnesses and her attorney would be able to cross-examine them.

vi. At a trial, defendant could present witnesses and other evidence in her own behalf. If the witnesses for defendant would not appear voluntarily, she could require their attendance through the subpoena power of the Court. A defendant is not required to present any evidence.

vii. At a trial, defendant would have a privilege against self-incrimination so that she could decline to testify, and no inference of guilt could be drawn from her refusal to testify. If defendant desired to do so, she could testify in her own behalf.

b. **Appellate rights.** Defendant further understands she is waiving all appellate issues that might have been available if she had exercised her right to trial, and may only appeal the validity of this plea of guilty and the sentence imposed.

Defendant understands that any appeal must be filed within 14 calendar days of the entry of the judgment of conviction.

19. Defendant understands that by pleading guilty she is waiving all the rights set forth in the prior paragraphs, with the exception of the appellate rights specifically preserved above. Defendant's attorney has explained those rights to her, and the consequences of her waiver of those rights.

**Presentence Investigation Report/Post-Sentence Supervision**

20. Defendant understands that the United States Attorney's Office in its submission to the Probation Office as part of the Pre-Sentence Report and at sentencing shall fully apprise the District Court and the Probation Office of the nature, scope, and extent of defendant's conduct regarding the charges against her, and related matters. The government will make known all matters in aggravation and mitigation relevant to sentencing.

21. Defendant agrees to truthfully and completely execute a Financial Statement (with supporting documentation) prior to sentencing, to be provided to and shared among the Court, the Probation Office, and the United States Attorney's Office regarding all details of her financial circumstances, including her recent income tax returns as specified by the probation officer. Defendant understands that providing false or incomplete information, or refusing to provide this information, may be used as a basis for denial of a reduction for acceptance of responsibility pursuant to Guideline § 3E1.1 and enhancement of her sentence for obstruction of

justice under Guideline § 3C1.1, and may be prosecuted as a violation of Title 18, United States Code, Section 1001 or as a contempt of the Court.

22. For the purpose of monitoring defendant's compliance with her obligations to pay a fine during any term of supervised release or probation to which defendant is sentenced, defendant further consents to the disclosure by the IRS to the Probation Office and the United States Attorney's Office of defendant's individual income tax returns (together with extensions, correspondence, and other tax information) filed subsequent to defendant's sentencing, to and including the final year of any period of supervised release or probation to which defendant is sentenced. Defendant also agrees that a certified copy of this Agreement shall be sufficient evidence of defendant's request to the IRS to disclose the returns and return information, as provided for in Title 26, United States Code, Section 6103(b).

#### **Other Terms**

23. Defendant agrees to cooperate with the United States Attorney's Office in collecting any unpaid fine for which defendant is liable, including providing financial statements and supporting records as requested by the United States Attorney's Office.

24. Regarding matters relating to the Internal Revenue Service, defendant agrees to cooperate with the Internal Revenue Service in any tax examination or audit of defendant and defendant's partnerships or corporations which directly or indirectly relates to or arises out of the course of conduct that defendant has

acknowledged in this Agreement, by transmitting to the IRS original records or copies thereof, and any additional books and records that the IRS may request.

25. Defendant will not object to a motion brought by the United States Attorney's Office for the entry of an order authorizing disclosure of documents, testimony and related investigative materials which may constitute grand jury material, preliminary to or in connection with any judicial proceeding, pursuant to Fed. R. Crim. P. 6(e)(3)(E)(i). In addition, defendant will not object to the government's solicitation of consent from third parties who provided records or other materials to the grand jury pursuant to grand jury subpoenas, to turn those materials over to the Civil Division of the United States Attorney's Office, or an appropriate federal or state agency (including but not limited to the Internal Revenue Service), for use in civil or administrative proceedings or investigations, rather than returning them to the third parties for later summons or subpoena in connection with a civil or administrative proceeding involving, or investigation of, defendant or defendant's partnerships or corporations. Nothing in this paragraph or the preceding paragraph precludes defendant or defendant's partnerships or corporations from asserting any legal or factual defense to taxes, interest, and penalties that may be assessed by the IRS.

26. Defendant understands that, if convicted, a defendant who is not a United States citizen may be removed from the United States, denied citizenship, and denied admission to the United States in the future.

## Conclusion

27. Defendant understands that this Agreement will be filed with the Court, will become a matter of public record, and may be disclosed to any person.

28. Defendant understands that her compliance with each part of this Agreement extends throughout the period of her sentence, and failure to abide by any term of the Agreement is a violation of the Agreement. Defendant further understands that in the event she violates this Agreement, the government, at its option, may move to vacate the Agreement, rendering it null and void, and thereafter prosecute defendant not subject to any of the limits set forth in this Agreement, or may move to resentence defendant or require defendant's specific performance of this Agreement. Defendant understands and agrees that in the event that the Court permits defendant to withdraw from this Agreement, or defendant breaches any of its terms and the government elects to void the Agreement and prosecute defendant, any prosecutions that are not time-barred by the applicable statute of limitations on the date of the signing of this Agreement may be commenced against defendant in accordance with this paragraph, notwithstanding the expiration of the statute of limitations between the signing of this Agreement and the commencement of such prosecutions.

29. Should the judge refuse to accept defendant's plea of guilty, this Agreement shall become null and void and neither party will be bound to it.

30. Defendant and her attorney acknowledge that no threats, promises, or representations have been made, nor agreements reached, other than those set forth in this Agreement, to cause defendant to plead guilty.

31. Defendant acknowledges that she has read this Agreement and carefully reviewed each provision with her attorney. Defendant further acknowledges that she understands and voluntarily accepts each and every term and condition of this Agreement.

AGREED THIS DATE: \_\_\_\_\_

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JOHN R. LAUSCH, JR.  
United States Attorney

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LAURIE HELFER  
Defendant

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CAROL A. BELL  
Assistant U.S. Attorney

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CHRISTOPHER W. GRAUL  
Attorney for Defendant