



U.S. Department of Justice

United States Attorney
District of New Jersey

970 Broad Street, Suite 700
Newark, New Jersey 07102

(973) 645-2700

October 25, 2016

via e-mail and regular mail

Lisa Mack, Esq.
Assistant Federal Public Defender
Office of the Federal Public Defender
1002 Broad Street
Newark, NJ 07102

Re: Plea Agreement with Richard Roberts

Dear AFPD Mack:

This letter sets forth the plea agreement between your client, Richard Roberts, and the United States Attorney for the District of New Jersey ("this Office"). The government's offer to enter into this plea agreement will expire on November 8, 2016, if it is not accepted in writing by that date.

Charge

Conditioned on the understandings specified below, this Office will accept a guilty plea from Richard Roberts to a two-count Information that charges him with: (1) willfully failing to collect and pay employment taxes regarding the calendar year 2009, in violation of Title 18, United States Code, Section 7202 and; (2) willfully failing to pay personal taxes regarding tax year 2010, in violation of Title 18, United States Code, Section 7203. If Richard Roberts enters a guilty plea and is sentenced on these charges, and otherwise fully complies with all of the terms of this agreement, this Office will not initiate any further criminal charges against Richard Roberts for failing to file tax documents or pay taxes for the tax years 2007 through 2015. However, in the event that a guilty plea in this matter is not entered for any reason or the judgment of conviction entered as a result of this guilty plea does not remain in full force and effect, Richard Roberts agrees that any dismissed charges and any other charges that are not time-barred by the applicable statute of limitations on the date Richard Roberts signs this agreement may be commenced against him, notwithstanding the expiration of the limitations period after he signs the agreement.

This plea agreement is contingent upon approval by the Department of Justice, Tax Division.

Sentencing

The violation of 26 U.S.C. § 7202 to which Richard Roberts agrees to plead guilty carries a statutory maximum prison sentence of five years and a statutory maximum fine equal to the greatest of: (1) \$250,000; (2) twice the gross amount of any pecuniary gain that any persons derived from the offense; or (3) twice the gross amount of any pecuniary loss sustained by any victims of the offense.

The violation of 26 U.S.C. § 7203 to which Richard Roberts agrees to plead guilty carries a statutory maximum prison sentence of one year and a statutory maximum fine equal to the greatest of: (1) \$100,000; (2) twice the gross amount of any pecuniary gain that any persons derived from the offense; or (3) twice the gross amount of any pecuniary loss sustained by any victims of the offense.

The sentences may run consecutively. Fines imposed by the sentencing judge may be subject to the payment of interest.

The sentence to be imposed upon Richard Roberts is within the sole discretion of the sentencing judge, subject to the provisions of the Sentencing Reform Act, 18 U.S.C. §§ 3551-3742, and the sentencing judge's consideration of the United States Sentencing Guidelines. The United States Sentencing Guidelines are advisory, not mandatory. The sentencing judge may impose any reasonable sentence up to and including the statutory maximum term of imprisonment and the maximum statutory fine. This Office cannot and does not make any representation or promise as to what guideline range may be found by the sentencing judge, or as to what sentence Richard Roberts ultimately will receive.

Further, in addition to imposing any other penalty on Richard Roberts, the sentencing judge: (1) will order Richard Roberts to pay an assessment of \$100 with respect to the Title 26, United States Code, Section 7202 charge and \$25 with respect to the Title 18, United States Code, Section 7203 charge, both pursuant to 18 U.S.C. § 3013, which assessments must be paid by the date of sentencing; (2) may order Richard Roberts to pay restitution pursuant to 18 U.S.C. § 18 U.S.C. 3663 et seq.; (3) may order Richard Roberts to pay the costs of prosecution; and (4) and pursuant to 18 U.S.C. § 3553 may require Richard Roberts to serve a term of supervised release of not more than three years with respect to the Title 26, United States Code, Section 7202

charge and one year with respect to the Title 18, United States Code, Section 7203 charge, which will begin at the expiration of any term of imprisonment imposed. Should Richard Roberts be placed on a term of supervised release and subsequently violate any of the conditions of supervised release before the expiration of its term, Richard Roberts may be sentenced to not more than two years' imprisonment with respect to the Title 26, United States Code, Section 7202 charge and one year in prison with respect to the Title 18, United States Code, Section 7203 charge, which sentences may be consecutive, in addition to any prison term previously imposed, regardless of the statutory maximum term of imprisonment set forth above and without credit for time previously served on post-release supervision, and may be sentenced to an additional term of supervised release.

In addition, Richard Roberts agrees to make full restitution for all losses resulting from the offense of conviction and the relevant conduct to the Internal Revenue Service in the amount to be determined by the Court.

Rights of This Office Regarding Sentencing

Except as otherwise provided in this agreement, this Office reserves its right to take any position with respect to the appropriate sentence to be imposed on Richard Roberts by the sentencing judge, to correct any misstatements relating to the sentencing proceedings, and to provide the sentencing judge and the United States Probation Office all law and information relevant to sentencing, favorable or otherwise. In addition, this Office may inform the sentencing judge and the United States Probation Office of: (1) this agreement; and (2) the full nature and extent of Richard Roberts' activities and relevant conduct with respect to this case.

Stipulations

This Office and Richard Roberts agree to stipulate at sentencing to the statements set forth in the attached Schedule A, which hereby is made a part of this plea agreement. This agreement to stipulate, however, cannot and does not bind the sentencing judge, who may make independent factual findings and may reject any or all of the stipulations entered into by the parties. To the extent that the parties do not stipulate to a particular fact or legal conclusion, each reserves the right to argue the existence of and the effect of any such fact or conclusion upon the sentence. Moreover, this agreement to stipulate on the part of this Office is based on the information and evidence that this Office possesses as of the date of this agreement. Thus, if this Office obtains or receives additional evidence or information prior to sentencing that it determines to be credible and to be materially in conflict with any stipulation in the attached Schedule A, this Office shall not be bound by any such

stipulation. A determination that any stipulation is not binding shall not release either this Office or Richard Roberts from any other portion of this agreement, including any other stipulation. If the sentencing court rejects a stipulation, both parties reserve the right to argue on appeal or at post-sentencing proceedings that the sentencing court was within its discretion and authority to do so. These stipulations do not restrict this Office's right to respond to questions from the Court and to correct misinformation that has been provided to the Court.

Waiver of Appeal and Post-Sentencing Rights

As set forth in Schedule A, this Office and Richard Roberts waive certain rights to file an appeal, collateral attack, writ, or motion after sentencing, including but not limited to an appeal under 18 U.S.C. § 3742 or a motion under 28 U.S.C. § 2255.

Immigration Consequences

Richard Roberts understands that if he is not a citizen of the United States, his guilty plea to the charged offenses may result in his being subject to immigration proceedings and removed from the United States by making him deportable, excludable, or inadmissible, or ending his naturalization. Richard Roberts understands that the immigration consequences of this plea will be imposed in a separate proceeding before the immigration authorities. Richard Roberts wants and agrees to plead guilty to the charged offenses regardless of any immigration consequences of this plea, even if this plea will cause his removal from the United States. Richard Roberts understands that he is bound by his guilty plea regardless of any immigration consequences of the plea. Accordingly, Richard Roberts waives any and all challenges to his guilty plea and his sentence based on any immigration consequences, and agrees not to seek to withdraw his guilty plea, or to file a direct appeal or any kind of collateral attack challenging his guilty plea, conviction, or sentence, based on any immigration consequences of his guilty plea.

Other Provisions

This agreement is limited to the United States Attorney's Office for the District of New Jersey and cannot bind other federal, state, or local authorities. However, this Office will bring this agreement to the attention of other prosecuting offices, if requested to do so.

This agreement was reached without regard to any civil or administrative matters that may be pending or commenced in the future

against Richard Roberts. This agreement does not prohibit the United States, any agency thereof (including the Internal Revenue Service) or any third party from initiating or prosecuting any civil or administrative proceeding against Richard Roberts.

Prior to the date of sentencing, Richard Roberts shall: (1) file accurate personal returns and employment tax documents for calendar years 2004 through 2015; (2) provide all appropriate documentation to the Internal Revenue Service in support of such returns, upon request; (3) pay to the Internal Revenue Service all taxes and any penalties owed on those returns or, if unable to do so, make satisfactory repayment arrangements with the Internal Revenue Service; and (4) fully cooperate with the Internal Revenue Service and comply with the tax laws of the United States. Further, Richard Roberts agrees to allow the contents of his IRS criminal file to be given to civil attorneys and support staff of the Internal Revenue Service to enable them to investigate any and all civil penalties that may be due and owing by Richard Roberts. With respect to disclosure of the criminal file to the Internal Revenue Service, Richard Roberts waives any rights under 26 U.S.C. § 7213 and Fed. R. Crim. P. 6(e) and any other right of privacy with respect to his tax returns and return information.

No Other Promises

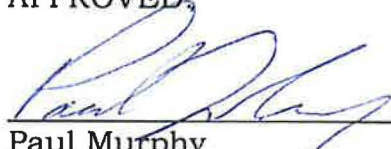
This agreement constitutes the plea agreement between Richard Roberts and this Office and supersedes any previous agreements between them. No additional promises, agreements, or conditions have been made or will be made unless set forth in writing and signed by the parties.

Very truly yours,

PAUL J. FISHMAN
United States Attorney


By: Andrew Kogan
Assistant U.S. Attorney

APPROVED:


Paul Murphy
Chief, Economic Crimes Unit

I have received this letter from my attorney, Lisa Mack, Esq. I have read it. My attorney and I have discussed it and all of its provisions, including those addressing the charges, sentencing, stipulations, waiver, and immigration consequences. I understand this letter fully. I hereby accept its terms and conditions and acknowledge that it constitutes the plea agreement between the parties. I understand that no additional promises, agreements, or conditions have been made or will be made unless set forth in writing and signed by the parties. I want to plead guilty pursuant to this plea agreement.

AGREED AND ACCEPTED:


Richard Roberts

Date:

1/31/17

I have discussed with my client this plea agreement and all of its provisions, including those addressing the charges, sentencing, stipulations, waiver, and immigration consequences. My client understands this plea agreement fully and wants to plead guilty pursuant to it.


Lisa Mack, Esq.

Date:

1/31/17

Plea Agreement With Richard Roberts

Schedule A

1. This Office and Richard Roberts agree to stipulate to the following facts:

a. The tax loss is more than \$50,000.

2. If the sentencing court accepts the factual stipulation set forth above, both parties waive the right to file an appeal, collateral attack, writ, or motion claiming that the sentencing court erred in doing so. Otherwise, both parties reserve the right to file, oppose, or take any position in any appeal, collateral attack, or proceeding involving post-sentencing motions or writs.