

**IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MISSOURI  
WESTERN DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	No. 11-00223-14-CR-W-ODS
	)	
JENNIFER WILSON,	)	
	)	
Defendant.	)	

**PLEA AGREEMENT**

Pursuant to Rule 11(c)(1)(B) of the Federal Rules of Criminal Procedure, the parties described below have entered into the following plea agreement:

**1. The Parties.** The parties to this agreement are the United States Attorney's Office for the Western District of Missouri (otherwise referred to as "the Government" or "the United States"), represented by David M. Ketchmark, Acting United States Attorney, and Daniel M. Nelson and Thomas Larson, AUSAs, and the defendant, Jennifer Wilson ("the defendant"), represented by Christine Blegen. The defendant understands and agrees that this plea agreement is only between her and the United States Attorney for the Western District of Missouri, and that it does not bind any other federal, state, or local prosecution authority or any other government agency, unless otherwise specified in this agreement.

**2. Defendant's Guilty Plea.** The defendant agrees to and hereby does plead guilty to Count 61 of the Indictment charging her with a violation of 18 U.S.C. § 287, that is, filing a false claim for a tax refund. By entering into this plea agreement, the defendant admits that she knowingly committed this offense, and is in fact guilty of this offense.

**3. Factual Basis for Guilty Plea.** The parties agree that the facts constituting the offense to which she is pleading guilty are as follows (the below factual basis provides a

summary of **Wilson**'s involvement and is not an exhaustive recitation of her or any conspirator's involvement):

Jennifer **Wilson**, of Cumming, Georgia, is a housewife, who provided data entry assistance for some local businesses as needed. From in or about December 2008, through June 2009, **Wilson** attempted to defraud the United States by obtaining and attempting to obtain payment of funds from the Internal Revenue Service by creating and filing 1099-Original Issue Discount ("OID") forms in connection with multiple tax returns. Gerald Poynter devised a fraudulent tax return scheme, which he called his 1099-Original Issue Discount ("OID") Process. Poynter promoted this scheme through seminars and a web site.

Poynter resided at 5013 Pebble Avenue, Kansas City, Missouri, and maintained an office at 1052 Southwest Luttrell, Suites E and F, Blue Springs, Missouri. Poynter, Jennifer **Wilson** and others filed tax returns in their own names. Poynter encouraged **Wilson** and others to recruit "clients" for whom they would submit false claims for tax refunds in exchange for fees and/or a percentage of any refunds paid out. **Wilson** denies actively recruiting any "clients." **Wilson** admits that she assisted in the preparation of at least five false 2008 returns, including a false 2008 return filed in her name. The purported interest income reported on the false returns was not earned by the taxpayers named on the returns, and the purported withholding shown on 1099-OIDs purportedly issued to the taxpayers was fictitious; the figures listed were simply sums of debts and spending.

On the five returns that **Wilson** filed or assisted in filing for tax year 2008, the refunds sought totaled \$1.7 million. The IRS issued a 2008 refund to **Wilson**'s client T.C., resulting in a

tax loss of \$174,826. From that refund, **Wilson** received \$26,223 in fees, which she split with Poynter. **Wilson** admits that, to date, neither she nor her clients received interest income from any of the financial institutions as claimed on the Schedule Bs, nor did they receive Forms 1099-OID or 1099A from any of the institutions. **Wilson** asserts that she believed that Poynter's OID process was legitimate. But as described below, there were some "red flags" and warnings that **Wilson** became aware of, but she filed the returns anyway.

**Wilson** met Billy Ray Hall in the summer of 2008. Hall told her about the OID process after she complained about paying \$20 for trash service, explaining that she could "recoup" this money through Poynter's process. At Hall's suggestion, **Wilson** attended a December 2008 seminar at the Doubletree Hotel in Atlanta. At the seminar, Poynter gave a presentation outlining his process, but he also included suspicious warnings such as telling attendees they should use a rented office rather than process OID returns at home to avoid their homes being raided by the FBI. **Wilson** ignored this "red flag," because, she states, she had no interest in going into business.

After the seminar, **Wilson** looked online to learn more about OID returns. **Wilson** found little on-line about the OID process at the time of the Atlanta seminar, but she had been given several documents supporting 1099-OID at the seminar. **Wilson** looked at Poynter's website at [www.luckytown.ws](http://www.luckytown.ws). It had a disclaimer stating that all the information on the web site was for "entertainment purposes only." **Wilson** thought this phrase meant, "I am not a professional, buyer beware, do it at your own risk." Despite this warning, **Wilson** agreed with Poynter that she would become a "branch manager" to utilize the "OID-process." **Wilson** signed an affiliate contract on February 17, 2009. Therein, **Wilson** swore that she was not nor had ever been "an

agent and/or informant for any government or bureaucratic agency, including but not limited to Internal Revenue Service, FBI, CIA and Police Force of any type, NSC, or FEMA.” Even after reading this language, **Wilson** continued to be involved in Poynter’s OID process. On March 30, 2009, **Wilson** sent Poynter an email reading: “IRS processes all of their electronic 1040s on good faith and it is only via audit that the IRS ever establishes if the 1040 was filed in accordance to all the other supporting documents (like 1099’s or w2’s) that come in ... they [IRS] may never notice – or they might,” showing her awareness of how the scheme might escape detection. **Wilson** traveled to Poynter’s office in Kansas City with her sister, T.T., for training on OIDs from Poynter and his staff. During her visit, Poynter’s mother downloaded software and put it on **Wilson**’s laptop. Kristi Jones also spent time teaching **Wilson** and her sister how to input data into the 1099-FIRE system.

**Wilson** assisted three clients, D.S., M.C. and T.C., in filing tax returns at their request. **Wilson** assembled their financial information, including debts and spending, to do calculations to give Poynter. **Wilson** later paid Poynter \$30 for a 1099-FIRE license so she could file Forms 1099 herself because Poynter was sometimes unresponsive to her email and Skype messages. **Wilson** states that she never used the software license. **Wilson** never consulted a CPA, or return preparer to inquire whether Poynter’s method was legal. She knew that Poynter was not a CPA. **Wilson** did not know whether or not Poynter was a licensed tax preparer.

D.S., a friend of **Wilson**, signed a client agreement in which he agreed to pay Poynter a \$500 up-front fee plus a second fee of 15% of any refund. D.S. wrote a \$500 check to Poynter dated March 5, 2009. Because of their friendship, **Wilson** refused any sort of commission payment from D.S. **Wilson** delivered the check to Poynter when she visited his office in Kansas

City. Poynter did not give **Wilson** \$250. D.S. provided his and his wife's information to **Wilson**, who advised that he could expect a \$502,000 refund. The return was submitted to the IRS on April 14, 2009.

M.C. contacted **Wilson** in early 2009 after hearing about **Wilson**'s services from D.S. On April 15, 2009, **Wilson** caused a return for T.C. to be electronically filed from a Bellsouth IP address, using her Visa card to pay the filing fees. Two days later, she attempted to file a return for M.C. from the same IP address. This return was later successfully filed from an IP address in Missouri that was frequently used by Poynter.

Also on April 15, 2009, **Wilson** electronically filed a fraudulent 2008 Form 1040 tax return in her own name, also from a Bellsouth IP address. Prior to filing it, on April 13, 2009, **Wilson** sent her Form 1040 to Poynter for review. Poynter's residence and office are located in the Western District of Missouri. **Wilson** prepared 1099-A and 1099-OID forms for each filer. **Wilson** used TAXACT software to enter the dollar amounts from these forms into the 1099-OID section of the tax returns. The TAXACT software placed the 1099-OID entry in the Interest Income section of the 1040 form. This caused **Wilson**'s tax return to reflect a false claim that large amounts of OID income had been withheld. **Wilson**'s debt and spending information were itemized on her Schedule B as if it was OID interest income. In actuality, **Wilson** had neither earned OID income nor had tax been withheld from any OID income. By claiming OID income, **Wilson** increased her Adjusted Gross Income, thereby increasing the taxes owed to the United States. But by falsely claiming that a significant portion had been withheld for taxes, her return appeared to reflect that **Wilson** was due a tax refund of \$449,807. **Wilson** received a letter from

the IRS alerting her that her claim was frivolous. She composed and mailed a response letter of her own wording.

T.C. spoke with **Wilson** and asked her at least four times, “Is this legal?” Based upon representations made by Poynter, **Wilson** reassured T.C. that the process was legal and lawful. T.C. and M.C. both signed a client contract. M.C. paid **Wilson** \$250 up-front via a check; **Wilson** split that amount with Poynter.

On **Wilson**’s advice, based upon the information she had received from Poynter, T.C. and M.C. filed separately, even though they had filed jointly for 25 years. **Wilson** used her Visa card to pay for the filing fees. On April 24, 2009, \$174,826 was deposited into T.C. and M.C.’s America’s Credit Union account. **Wilson** advised M.C. that “it would be advisable to split it up between two accounts.” She said not to make any large transactions and to keep everything under \$10,000. She further instructed T.C. and M.C. to divide up the 15% fee (\$26,223) and pay it to her in three installments under \$10,000. M.C. did so on June 1, 2009 (\$9,000), June 11, 2009 (\$9,000), and June 25, 2009 (\$8,223).

When M.C. received a letter from the IRS explaining that the return was frivolous, he contacted **Wilson**. **Wilson** contacted Poynter, who directed her to obtain several documents from his website, which **Wilson** provided to M.C.

On May 19, 2011, the IRS received a 2008 Form 1040X from **Wilson**. It removed all of the false Schedule B income and interest from her original 2008 Form 1040.

By entering into this plea agreement, the defendant agrees that the aforementioned facts, as well as the facts in the government’s indictment, are true and correct. Further, she specifically consents to venue in the Western District of Missouri.

**4. Use of Factual Admissions and Relevant Conduct.** The defendant acknowledges, understands and agrees that the admissions contained in Paragraph 3 and other portions of this plea agreement will be used for the purpose of determining her guilt and advisory sentencing range under the United States Sentencing Guidelines (“U.S.S.G.”), including the calculation of the defendant’s offense level in accordance with U.S.S.G. § 1B1.3(a)(2). The defendant acknowledges, understands and agrees that the conduct charged in any dismissed counts of the Indictment as well as all other uncharged related criminal activity may be considered as “relevant conduct” pursuant to U.S.S.G. § 1B1.3(a)(2) in calculating the offense level for the charge to which she is pleading guilty.

**5. Statutory Penalties.** The defendant understands that upon her plea of guilty to Count 61 of the Indictment charging her with filing a false claim for a tax refund, the maximum penalty the Court may impose is not more than five years of imprisonment, a \$250,000 fine, three years of supervised release, an order of restitution and a \$100 mandatory special assessment per felony count of conviction which must be paid in full at the time of sentencing. The defendant further understands that this offense is a Class D felony.

**6. Sentencing Procedures.** The defendant acknowledges, understands and agrees to the following:

a. in determining the appropriate sentence, the Court will consult and consider the United States Sentencing Guidelines promulgated by the United States Sentencing Commission; these Guidelines, however, are advisory in nature, and the Court may impose a sentence either less than or greater than the defendant’s applicable Guidelines range, unless the sentence imposed is “unreasonable”;

b. the Court will determine the defendant’s applicable Sentencing Guidelines range at the time of sentencing;

c. in addition to a sentence of imprisonment, the Court may impose a term of supervised release of up to 3 years; that the Court must impose a period of supervised release if a sentence of imprisonment of more than one year is imposed;

d. if the defendant violates a condition of her supervised release, the Court may revoke her supervised release and impose an additional period of imprisonment of up to 2 years without credit for time previously spent on supervised release. In addition to a new term of imprisonment, the Court also may impose a new period of supervised release, the length of which cannot exceed 3 years, less the term of imprisonment imposed upon revocation of the defendant's first supervised release;

e. the Court may impose any sentence authorized by law, including a sentence that is outside of, or departs from, the applicable Sentencing Guidelines range;

f. any sentence of imprisonment imposed by the Court will not allow for parole;

g. the Court is not bound by any recommendation regarding the sentence to be imposed or by any calculation or estimation of the Sentencing Guidelines range offered by the parties or the United States Probation Office;

h. the defendant may not withdraw her guilty plea solely because of the nature or length of the sentence imposed by the Court;

i. The defendant agrees that the United States may institute civil, judicial or administrative forfeiture proceedings against all forfeitable assets in which the defendant has an interest, and that she will not contest any such forfeiture proceedings;

j. The defendant agrees to forfeit all interests she owns or over which she exercises control, directly or indirectly, in any asset that is subject to forfeiture to the United States either directly or as a substitute for property that was subject to forfeiture but is no longer available for the reasons set forth in 21 U.S.C. § 853(p). With respect to any asset which the defendant has agreed to forfeit, the defendant waives any constitutional and statutory challenges in any manner (including direct appeal, habeas corpus, or any other means) to any forfeiture carried out in accordance with this plea agreement on any grounds, including that the forfeiture constitutes an excessive fine or punishment under the Eighth Amendment to the United States Constitution;



k. The defendant agrees to fully and truthfully disclose the existence, nature and location of all assets forfeitable to the United States, either directly or as a substitute asset, in which she and her co-conspirators have or had any direct or indirect financial interest, or exercise or exercised control, directly or indirectly, during the period from 2007 to the present. The defendant also agrees to fully and completely assist the United States in the recovery and forfeiture of all such forfeitable assets;

l. The defendant agrees to take all necessary steps to comply with the forfeiture matters set forth herein before her sentencing;

m. Within 10 days of the execution of this plea agreement, at the request of the USAO, the defendant agrees to execute and submit (1) a Tax Information Authorization form; (2) an Authorization to Release Information; (3) a completed financial disclosure statement; and (4) copies of financial information that the defendant submits to the U.S. Probation Office. The defendant understands that the United States will use the financial information when making its recommendation to the Court regarding the defendant's acceptance of responsibility; and

n. At the request of the USAO, the defendant agrees to undergo any polygraph examination the United States might choose to administer concerning the identification and recovery of forfeitable assets and restitution.

**7. Preparation of Presentence Report.** The defendant understands the United States will provide to the Court and the United States Probation Office a government version of the offense conduct. This may include information concerning the background, character, and conduct of the defendant, including the entirety of her criminal activities. The defendant understands these disclosures are not limited to the count to which she has pleaded guilty. The United States may respond to comments made or positions taken by the defendant or the defendant's counsel and to correct any misstatements or inaccuracies. The United States further reserves its right to make any recommendations it deems appropriate regarding the disposition of this case, subject only to any limitations set forth in this plea agreement. The United States and

the defendant expressly reserve the right to speak to the Court at the time of sentencing pursuant to Rule 32(i)(4) of the Federal Rules of Criminal Procedure.

**8. Government's Agreements.** Based upon evidence in its possession at this time, the United States Attorney's Office for the Western District of Missouri, as part of this plea agreement, agrees not to bring any additional charges against defendant for any federal criminal offenses related to conspiracy to defraud the Government with respect to the 1099-OID fraudulent tax refund scheme for which it has venue and which arose out of the defendant's conduct described above. In addition, the government agrees to dismiss Counts 1 and 62 through 65 at sentencing.

The defendant understands that this plea agreement does not foreclose any prosecution for an act of murder or attempted murder, an act or attempted act of physical or sexual violence against the person of another, or a conspiracy to commit any such acts of violence or any criminal activity of which the United States Attorney for the Western District of Missouri has no knowledge.

The defendant recognizes that the United States' agreement to forego prosecution of all of the criminal offenses with which the defendant might be charged is based solely on the promises made by the defendant in this agreement. If the defendant breaches this plea agreement, the United States retains the right to proceed with the original charges and any other criminal violations established by the evidence. The defendant expressly waives her right to challenge the initiation of the dismissed or additional charges against her if she breaches this agreement. The defendant expressly waives her right to assert a statute of limitations defense if the dismissed or additional charges are initiated against her following a breach of this agreement. The defendant

further understands and agrees that if the Government elects to file additional charges against her following her breach of this plea agreement, she will not be allowed to withdraw her guilty plea.

**9. Withdrawal of Plea.** Either party reserves the right to withdraw from this plea agreement for any or no reason at any time prior to the entry of the defendant's plea of guilty and its formal acceptance by the Court. In the event of such withdrawal, the parties will be restored to their pre-plea agreement positions to the fullest extent possible. However, after the plea has been formally accepted by the Court, the defendant may withdraw her plea of guilty only if the Court rejects the plea agreement or if the defendant can show a fair and just reason for requesting the withdrawal. The defendant understands that if the Court accepts her plea of guilty and this plea agreement but subsequently imposes a sentence that is outside the defendant's applicable Sentencing Guidelines range, or imposes a sentence that the defendant does not expect, like or agree with, she will not be permitted to withdraw her plea of guilty.

**10. Agreed Guidelines Applications.** With respect to the application of the Sentencing Guidelines to this case, the parties stipulate and agree as follows:

- a. The Sentencing Guidelines do not bind the Court and are advisory in nature. The Court may impose a sentence that is either above or below the defendant's applicable Guidelines range, provided the sentence imposed is not "unreasonable."
- b. The applicable Guidelines Manual is the one that took effect on November 1, 2011.
- c. The applicable Guidelines section for the offense of conviction is U.S.S.G. § 2B1.1, which provides for a base offense level of 6.
- d. The parties agree that the defendant is subject to a 16-level enhancement under U.S.S.G. § 2B1.1(b)(1)(I) because the \$1.7 million loss is greater than \$1 million but less than \$2.5 million.
- e. The parties agree that a 2-level enhancement is applicable because the offense involved sophisticated means under U.S.S.G. § 2B1.1(b)(9).

f. The defendant does not qualify for any reductions other than acceptance of responsibility.

g. The defendant has admitted her guilt and clearly accepted responsibility for her actions, and has assisted authorities in the investigation or prosecution of her own misconduct by timely notifying authorities of her intention to enter a plea of guilty, thereby permitting the Government to avoid preparing for trial and permitting the Government and the Court to allocate their resources efficiently. Therefore, she is entitled to a 3-level reduction pursuant to § 3E1.1(b) of the Sentencing Guidelines. The Government, at the time of sentencing, will file a written motion with the Court to that effect, unless the defendant (1) fails to abide by all of the terms and conditions of this plea agreement and her pretrial release; or (2) attempts to withdraw her guilty plea, violates the law, or otherwise engages in conduct inconsistent with her acceptance of responsibility.

h. There is no agreement between the parties regarding the defendant's criminal history category. The parties agree that the Court will determine her applicable criminal history category after receipt of the presentence investigation report prepared by the United States Probation Office.

i. The defendant understands that the estimate of the parties with respect to the Guidelines computation set forth in the subsections of this paragraph does not bind the Court or the United States Probation Office with respect to the appropriate Guidelines levels. Additionally, the failure of the Court to accept these stipulations will not, as outlined in Paragraph 12 of this plea agreement, provide the defendant with a basis to withdraw her plea of guilty.

j. The defendant consents to judicial fact-finding by a preponderance of the evidence for all issues pertaining to the determination of the defendant's sentence, including the determination of any mandatory minimum sentence (including the facts that support any specific offense characteristic or other enhancement or adjustment), and any legally authorized increase above the normal statutory maximum. The defendant waives any right to a jury determination beyond a reasonable doubt of all facts used to determine and enhance the sentence imposed, and waives any right to have those facts alleged in the Indictment. The defendant also agrees that the Court, in finding the facts relevant to the imposition of sentence, may consider any reliable information, including hearsay.

k. The defendant understands and agrees that the factual admissions contained in Paragraph 3 of this plea agreement, and any admissions that she will make during her plea colloquy, support the imposition of the agreed-upon Guidelines calculations contained in this agreement.

l. The United States agrees not to seek an upward departure from the Guidelines or a variance above the Guidelines range. Other than a reduction based on substantial assistance, the defendant agrees that she will not seek a downward departure from the Guidelines, or a variance below the Guidelines range. The agreement not to seek a departure from the Guidelines or non-Guidelines sentence is not binding upon the Court or the United States Probation Office and the Court may impose any sentence authorized by law, including any sentence outside the applicable Guidelines range that is not “unreasonable.”

m. The parties expressly acknowledge that other enhancements or reductions in the defendant’s offense level may be applicable and reserve the right to argue for such enhancements or reductions.

**11. Effect of Non-Agreement on Guidelines Applications.** The parties understand, acknowledge and agree that there are no agreements between the parties with respect to any Sentencing Guidelines issues other than those specifically listed in Paragraph 10, and its subsections. As to any other Guidelines issues, the parties are free to advocate their respective positions at the sentencing hearing.

**12. Change in Guidelines Prior to Sentencing.** The defendant agrees that if any applicable provision of the Guidelines changes after the execution of this plea agreement, then any request by defendant to be sentenced pursuant to the new Guidelines will make this plea agreement voidable by the United States at its option. If the Government exercises its option to void the plea agreement, the United States may charge, reinstate, or otherwise pursue any and all criminal charges that could have been brought but for this plea agreement.

**13. Financial Obligations.** By entering into this plea agreement, the defendant represents that she understands and agrees to the following financial obligations:

a. The Court must order restitution to the victims of the offense to which the defendant is pleading guilty, including remuneration to the government of all funds she obtained in the course of this scheme, plus applicable penalties. The defendant agrees that the Court may order restitution in connection with the

conduct charged in any counts of the Indictment which are to be dismissed and all other uncharged related criminal activity.

b. The United States may use the Federal Debt Collection Procedures Act and any other remedies provided by law to enforce any restitution order that may be entered as part of the sentence in this case and to collect any fine.

c. The defendant will fully and truthfully disclose all assets and property in which she has any interest, or over which the defendant exercises control directly or indirectly, including assets and property held by a spouse, nominee or other third party. The defendant's disclosure obligations are ongoing, and are in force from the execution of this agreement until the defendant has satisfied the restitution order in full.

d. Within 10 days of the execution of this plea agreement, at the request of the United States Attorney's Office (USAO), the defendant agrees to execute and submit (1) a Tax Information Authorization form; (2) an Authorization to Release Information; (3) a completed financial disclosure statement; and (4) copies of all financial information that the defendant submits to the U.S. Probation Office. The defendant understands that compliance with these requests will be taken into account when the United States makes a recommendation to the Court regarding the defendant's acceptance of responsibility.

e. At the request of the USAO, the defendant agrees to undergo any polygraph examination the United States might choose to administer concerning the identification and recovery of substitute assets and restitution.

f. The defendant hereby authorizes the USAO to obtain a credit report pertaining to her to assist the USAO in evaluating the defendant's ability to satisfy any financial obligations imposed as part of the sentence.

g. The defendant understands that a Special Assessment will be imposed as part of the sentence in this case. The defendant promises to pay the Special Assessment of \$100 by submitting a satisfactory form of payment to the Clerk of the Court prior to appearing for the sentencing proceeding in this case. The defendant agrees to provide the Clerk's receipt as evidence of her fulfillment of this obligation at the time of sentencing.

h. The defendant certifies that she has made no transfer of assets or property for the purpose of (1) evading financial obligations created by this Agreement; (2) evading obligations that may be imposed by the Court; nor (3) hindering efforts of the USAO to enforce such financial obligations. Moreover, the defendant promises that she will make no such transfers in the future.

i. In the event the United States learns of any misrepresentation in the financial disclosure statement, or of any asset in which the defendant had an interest at the time of this plea agreement that is not disclosed in the financial disclosure statement, and in the event such misrepresentation or nondisclosure changes the estimated net worth of the defendant by ten thousand dollars (\$10,000) or more, the United States may at its option: (1) choose to be relieved of its obligations under this plea agreement; or (2) let the plea agreement stand, collect the full forfeiture, restitution, and fines imposed by any criminal or civil judgment, and also collect 100% (one hundred percent) of the value of any previously undisclosed assets. The defendant agrees not to contest any collection of such assets. In the event the United States opts to be relieved of its obligations under this plea agreement, the defendant's previously entered pleas of guilty shall remain in effect and cannot be withdrawn.

j. If the Court orders the defendant to pay restitution to the IRS for the failure to pay tax, either directly as part of the sentence or as a condition of supervised release, the IRS will use the restitution order as the basis for a civil assessment. *See* 26 U.S.C. § 6201(a)(4). The defendant does not have the right to challenge the amount of this assessment. *See* 26 U.S.C. § 6201(a)(4)(C). Neither the existence of a restitution payment schedule nor the defendant's timely payment of restitution according to that schedule will preclude the IRS from administrative collection of the restitution-based assessment, including levy and distraint under 26 U.S.C. § 6331.

**14. Government's Reservation of Rights.** The defendant understands that the United States expressly reserves the right in this case to:

- a. oppose or take issue with any position advanced by defendant at the sentencing hearing which might be inconsistent with the provisions of this plea agreement;
- b. comment on the evidence supporting the charges in the Indictment;
- c. oppose any arguments and requests for relief the defendant might advance on an appeal from the sentences imposed and that the United States remains free on appeal or collateral proceedings to defend the legality and propriety of the sentence actually imposed, even if the Court chooses not to follow any recommendation made by the United States; and
- d. oppose any post-conviction motions for reduction of sentence, or other relief.

**15. Waiver of Constitutional Rights.** The defendant, by pleading guilty, acknowledges that she has been advised of, understands, and knowingly and voluntarily waives the following rights:

- a. the right to plead not guilty and to persist in a plea of not guilty;
- b. the right to be presumed innocent until her guilt has been established beyond a reasonable doubt at trial;
- c. the right to a jury trial, and at that trial, the right to the effective assistance of counsel;
- d. the right to confront and cross-examine the witnesses who testify against her;
- e. the right to compel or subpoena witnesses to appear on her behalf; and
- f. the right to remain silent at trial, in which case her silence may not be used against her.

The defendant understands that by pleading guilty, she waives or gives up those rights and that there will be no trial. The defendant further understands that if she pleads guilty, the Court may ask her questions about the offense or offenses to which she pleaded guilty, and if the defendant answers those questions under oath and in the presence of counsel, her answers may later be used against her in a prosecution for perjury or making a false statement. The defendant also understands she has pleaded guilty to a felony offense and, as a result, will lose her right to possess a firearm or ammunition and might be deprived of other rights, such as the right to vote or register to vote, hold public office, or serve on a jury. She further understands that by pleading guilty to an indictment, she expressly consents to venue in the Western District of Missouri, and she waives her right to subsequently challenge venue and jurisdiction in that court to the charges to which she pleads.



**16. Waiver of Appellate and Post-Conviction Rights.**

a. The defendant acknowledges, understands and agrees that by pleading guilty pursuant to this plea agreement she waives her right to appeal or collaterally attack a finding of guilt following the acceptance of this plea agreement, except on grounds of (1) ineffective assistance of counsel; or (2) prosecutorial misconduct.

b. The defendant expressly waives her right to appeal her sentence, directly or collaterally, on any ground except claims of (1) ineffective assistance of counsel; (2) prosecutorial misconduct; or (3) an illegal sentence. An “illegal sentence” includes a sentence imposed in excess of the statutory maximum, but does *not* include less serious sentencing errors, such as a misapplication of the Sentencing Guidelines, an abuse of discretion, or the imposition of an unreasonable sentence. However, if the United States exercises its right to appeal the sentence imposed as authorized by 18 U.S.C. § 3742(b), the defendant is released from this waiver and may, as part of the Government’s appeal, cross-appeal her sentence as authorized by 18 U.S.C. § 3742(a) with respect to any issues that have not been stipulated to or agreed upon in this agreement.

**17. Waiver of FOIA Request.** The defendant waives all of her rights, whether asserted directly or by a representative, to request or receive from any department or agency of the United States any records pertaining to the investigation or prosecution of this case including, without limitation, any records that may be sought under the Freedom of Information Act, 5 U.S.C. § 552, or the Privacy Act of 1974, 5 U.S.C. § 552a.

**18. Waiver of Claim for Attorney’s Fees.** The defendant waives all of her claims under the Hyde Amendment, 18 U.S.C. § 3006A, for attorney’s fees and other litigation expenses arising out of the investigation or prosecution of this matter.

**19. Defendant’s Breach of Plea Agreement.** If the defendant commits any crimes, violates any conditions of release, or violates any term of this plea agreement between the signing of this plea agreement and the date of sentencing, or fails to appear for sentencing, or if the defendant provides information to the Probation Office or the Court that is intentionally

misleading, incomplete, or untruthful, or otherwise breaches this plea agreement, the United States will be released from its obligations under this agreement. The defendant, however, will remain bound by the terms of the agreement, and will not be allowed to withdraw her plea of guilty.

The defendant also understands and agrees that in the event she violates this plea agreement, all statements made by her to law enforcement agents subsequent to the execution of this plea agreement, any testimony given by her before a grand jury or any tribunal or any leads from such statements or testimony shall be admissible against her in any and all criminal proceedings. The defendant waives any rights that she might assert under the United States Constitution, any statute, Rule 11(f) of the Federal Rules of Criminal Procedure, Rule 410 of the Federal Rules of Evidence, or any other federal rule that pertains to the admissibility of any statements made by her subsequent to this plea agreement.

**20. Defendant's Representations.** The defendant acknowledges that she has entered into this plea agreement freely and voluntarily after receiving the effective assistance, advice and approval of counsel. The defendant acknowledges that she is satisfied with the assistance of counsel, and that counsel has fully advised her of her rights and obligations in connection with this plea agreement. The defendant further acknowledges that no threats or promises, other than the promises contained in this plea agreement, have been made by the United States, the Court, her attorneys or any other party to induce her to enter her plea of guilty.

**21. No Undisclosed Terms.** The United States and defendant acknowledge and agree that the above-stated terms and conditions, together with any written supplemental agreement that might be presented to the Court in camera, constitute the entire plea agreement between the parties, and that any other terms and conditions not expressly set forth in this agreement or any written supplemental agreement do not constitute any part of the parties' agreement and will not be enforceable against either party.

**22. Standard of Interpretation.** The parties agree that, unless the constitutional implications inherent in plea agreements require otherwise, this plea agreement should be interpreted according to general contract principles and the words employed are to be given their normal and ordinary meanings. The parties further agree that, in interpreting this agreement, any drafting errors or ambiguities are not to be automatically construed against either party, whether or not that party was involved in drafting or modifying this agreement.

David M. Ketchmark  
Acting United States Attorney

Dated: 4/10/12

/s/ **Daniel M. Nelson**  
Daniel M. Nelson  
Assistant United States Attorney

Dated: 4/10/12

/s/ **Thomas M. Larson**  
Thomas M. Larson  
Assistant United States Attorney

I have consulted with my attorney and fully understand all of my rights with respect to the offenses charged in the Indictment. Further, I have consulted with my attorney and fully understand my rights with respect to the provisions of the Sentencing Guidelines. I have read this plea agreement and carefully reviewed every part of it with my attorney. I understand this plea agreement and I voluntarily agree to it.

Dated: 4/10/12

/s/ **Jennifer Wilson**  
Jennifer Wilson  
Defendant

I am defendant Jennifer Wilson's attorney. I have fully explained to her her rights with respect to the offenses charged in the Indictment. Further, I have reviewed with her the provisions of the Sentencing Guidelines which might apply in this case. I have carefully reviewed every part of this plea agreement with her. To my knowledge, Jennifer Wilson's decision to enter into this plea agreement is an informed and voluntary one.

Dated: 4/10/12

/s/ **Christine Blegen**  
Christine Blegen  
Attorney for Defendant