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UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA

v.

ANDREW PARK

No. 1:24-cr-62-LM-AJ-01

PLEA AGREEMENT

Pursuant to Rules 11(c)(1)(A) and (B) of the Federal Rules of Criminal Procedure, the United States of America by its attorney, Jane E. Young, United States Attorney for the District of New Hampshire, and the defendant, Andrew Park, and the defendant's attorneys, Lee H. Rubin Esquire and Glen Kopp, Esquire, enter into the following Plea Agreement:

1. The Plea and the Offense.

The defendant agrees to waive his right to have this matter presented to a grand jury and plead guilty to an Information charging him with Willful Failure to Account For and Pay Over Tax, in violation of 26 U.S.C. § 7202, and Willful Failure to File a Tax Return, in violation of 26 U.S.C. § 7203 (the "Offenses").

In exchange for the defendant's guilty plea, the United States agrees to the sentencing stipulations identified in Section 6 of this agreement.

2. The Statute and Elements of the Offense.

Title 26, United States Code, Section 7202 provides, in pertinent part:

Any person required under this title to collect, account for, and pay over any tax imposed by this title who willfully fails to collect or truthfully account for and pay over such tax shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined . . . or imprisoned not more than 5 years, or both, together with the costs of prosecution.

The defendant understands that the offense has the following elements, each of which the United States would be required to prove beyond a reasonable doubt at trial:

First, the defendant had a duty to collect and pay over a tax;

Second, the defendant failed to collect and pay over the tax; and

Third, the defendant did so willfully.

See Cheek v. United States, 498 U.S. 192, 201 (1991); United States v. Simkanin, 420 F.3d 397, 404-05 (5th Cir. 2005); United States v. Evangelista, 122 F.3d 112, 122 (2d Cir. 1997).

Title 26, United States Code, Section 7203 provides, in pertinent part:

Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined . . . or imprisoned not more than 1 year, or both, together with the costs of prosecution.

The defendant understands that the offense has the following elements, each of which the United States would be required to prove beyond a reasonable doubt at trial:

First, that the defendant was required to file an income tax return for the years alleged in the information;

Second, that the defendant failed to file an income tax return for the years in question at the time required by law; and

Third, that the defendant acted willfully.

Pattern Criminal Jury Instructions for the District Courts of the First Circuit, District of Maine Internet Site Edition, 2023 Revisions, Instruction 4.26.7203, available at <https://www.med.uscourts.gov/sites/med/files/crpjiLinks.pdf>.

3. Offense Conduct.

The defendant stipulates and agrees that if this case were to proceed to trial, the government would introduce evidence of the following facts, which would prove the elements of the Offenses beyond a reasonable doubt:

A. The Defendant's Willful Failure to Account For and Pay Over Tax

In 2014 the defendant co-founded a startup software business using the same Employer Identification Number he had used for a prior company. The defendant operated Company 1 out of his homes in Hanover, New Hampshire and Bedford, New Hampshire. Company 1 also had offices and employees in several other states.

From 2014 to 2023, the defendant was employed by Company 1 as its Chief Executive Officer. In that role, he was responsible for all financial matters related to Company 1. Among other responsibilities, the defendant oversaw Company 1's books and records, managed Company 1's bank accounts, caused Company 1's employees to be paid and ensured that federal, state, and local tax taxes were withheld from their pay, and caused Company 1 to issue annual Forms W-2 to Company 1's employees. The defendant had full access to Company 1's finances, including its bank account, financial ledgers, online payroll service account, and company banking card.

As such, at all relevant times, the defendant was the responsible person at Company 1 for collecting, accounting for, and paying over certain federal income taxes, as well as Federal Insurance Contribution Act ("FICA") taxes (consisting of Social Security taxes and Medicare taxes), on wages Company 1 paid to individual employees. Such taxes, known in whole or in part as employment taxes, payroll taxes, and/or trust fund taxes, are collectively referred to as

“employment taxes.” As the responsible person at Company 1 for paying over employment taxes, the defendant also was required to pay over Social Security and Medicare contributions that matched the amounts withheld from Company 1’s employees’ pay for those purposes. He was required to ensure that Company 1’s Forms 941, Employer’s Quarterly Federal Tax Returns, were filed with the IRS by the deadline for each fiscal quarter.

Starting in late-2014, and continuing through in or around the third quarter of 2021, the defendant was responsible for preparing and, through approximately 2020 caused to be prepared, Forms W-2, Wage and Tax Statement, to be issued annually to all employees of Company 1 other than himself. These Forms W-2 reported federal income, Social Security, and Medicare taxes withheld from employees’ pay for each calendar year.

The defendant enrolled in an online payroll service to pay Company 1’s employees. Starting in at least 2016, and continuing through approximately September 2021, the defendant used this payroll service to issue Forms W-2 and cause wages to be paid through direct deposit to every employee of Company 1 other than the defendant. The defendant paid himself by transferring money from Company 1’s bank account directly into his personal bank account in regular and recurring amounts. These amounts represented his wages from Company 1. The payroll service did not issue a Form W-2 to the defendant.

The payroll service in which the defendant enrolled had the ability to directly deposit employees’ wages and issue Forms W-2s, but it did not have the ability to automatically file IRS Forms 941, Employer’s Quarterly Federal Tax Return, and related state tax forms, or pay over federal and state employment taxes to the IRS and related state tax agencies. The payroll service also offered a separate service that had the ability to automatically file IRS Forms 941,

Employer's Quarterly Federal Tax Return, and related state tax forms, as well as pay over federal and state employment taxes directly to the IRS and related state tax agencies.

The payroll service sent regular notifications to the defendant informing him when taxes were due to be filed and paid to the IRS and to state tax agencies. For example, between approximately January 2017 and August 2021, the payroll service sent the defendant hundreds of notices providing messages such as that Company 1 "has payroll taxes due soon." In addition, by at least November 2020, employees of Company 1 notified the defendant that the Social Security withholdings reported on their Forms W-2 were not reflected on statements they received from the Social Security Administration.

Despite knowing he had a legal duty to account for and pay over Company 1's employment taxes to the IRS, from 2014 through 2021 the defendant did not file corporate income tax returns or Forms 941 for Company 1, and he deliberately avoided taking steps to determine whether the payroll taxes of Company 1's employees had actually been paid over to the IRS. From at least the first quarter of 2017 through the third quarter 2021, the defendant willfully failed to truthfully account for and pay over to the IRS all of the federal income taxes withheld and FICA taxes due and owing to the United States on behalf of Company 1 and its employees, for the following quarters and in the following amounts:

Calendar Quarter	Due Date of Form 941	Employment Taxes Withheld But Not Paid Over	Employer Portion of FICA Taxes Not Paid Over	Total Employment Taxes Due
2017 Quarter 1	April 30, 2017	\$234,670.79	\$78,545.65	\$313,216.44
2017 Quarter 2	July 31, 2017	\$303,818.70	\$93,518.38	\$397,337.08

2017 Quarter 3	October 31, 2017	\$350,497.78	\$110,504.59	\$461,002.37
2017 Quarter 4	January 31, 2018	\$408,242.20	\$117,421.84	\$525,664.04
2018 Quarter 1	April 30, 2018	\$397,860.61	\$151,477.68	\$549,338.29
2018 Quarter 2	July 31, 2018	\$495,714.75	\$183,341.81	\$679,056.56
2018 Quarter 3	October 31, 2018	\$534,088.28	\$185,921.07	\$720,009.35
2018 Quarter 4	January 31, 2019	\$541,987.95	\$178,612.43	\$720,600.38
2019 Quarter 1	April 30, 2019	\$573,802.28	\$219,506.00	\$793,308.28
2019 Quarter 2	July 31, 2019	\$632,518.19	\$220,831.92	\$853,350.11
2019 Quarter 3	October 31, 2019	\$594,692.20	\$201,633.05	\$796,325.25
2019 Quarter 4	January 31, 2020	\$594,033.75	\$184,564.01	\$778,597.76
2020 Quarter 1	April 30, 2020	\$639,281.44	\$245,254.73	\$884,536.17
2020 Quarter 2	July 31, 2020	\$577,188.12	\$227,064.00	\$804,252.12
2020 Quarter 3	October 31, 2020	\$667,511.42	\$229,748.87	\$897,260.29
2020 Quarter 4	January 31, 2021	\$602,449.93	\$185,402.01	\$787,851.94
2021 Quarter 1	April 30, 2021	\$770,424.00	\$291,375.56	\$1,061,799.56
2021 Quarter 2	July 31, 2021	\$908,627.49	\$324,649.29	\$1,233,276.78
2021 Quarter 3	October 31, 2021	\$757,543.48	\$319,620.43	\$1,077,163.91

In total, as a result of the defendant's conduct, at least the below taxes were not paid over to the IRS and state and local taxing authorities and, instead, remained in Company 1's bank account and were spent on other items related to Company 1.

Description	Loss Amount
Payroll Taxes – Employee Share	\$10,584,953
Payroll Taxes – Employer Share	\$3,748,993
State & Local Taxes	To Be Determined
Total: At least	\$14,333,946

B. The Defendant's Willful Failure to File Tax Return

In his household, the defendant was responsible for ensuring the filing of joint individual income tax returns for him and his spouse. Although he was required to do so, the defendant did not timely file Forms 1040 for each year between 2013 and 2020, and for each year between 2015 and 2020 he did not pay federal taxes on income he received from Company 1. Every year between 2013 through 2020, the defendant's and the defendant's wife's combined gross income exceeded the income filing requirement, requiring them to file a Form 1040 or other tax return. Although the defendant knew he was legally required to file a tax return for his wife and himself for each of these years, he did not do so.

From at least July 2016 through September 2021, the defendant used Company 1's bank account, which he controlled, to make regular transfers to his personal bank account as wages. He did not report this income to the IRS and he did not withhold federal income, Social Security, and Medicare taxes from his wages. Each year from 2017 through 2020, the defendant transferred a yearly total of approximately \$250,000 from Company 1's bank account at Bank of America to his personal bank account at JP Morgan Chase, in regular and recurring amounts, representing his wages for each such year. During the 2017 through 2020 tax years, he did not report this income to the IRS.

As depicted on the chart below, from 2016 through 2020, the defendant had and received

gross income in excess of the federal filing threshold. By reason of such gross income, he was required by law, following the close of the calendar years listed in the table below, and on or before the due dates listed in the table below, to make an income tax return to the IRS, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, he willfully failed, on or about the dates specified below, to make an income tax return, with additional taxes due and owing in the amounts below:

Tax Year	Gross Income Filing Requirement	Tax Return Due Date	Park Household Taxable Income	Taxes Withheld From Park's Wife's Wages	Additional Taxes Due and Owing
2016	\$4,050	April 18, 2017	\$461,388	\$55,149	\$72,296
2017	\$4,050	April 17, 2018	\$669,913	\$60,772	\$129,330
2018	\$5	April 15, 2019	\$508,904	\$56,514	\$75,091
2019	\$5	July 15, 2020	\$530,407	\$58,506	\$79,877
2020	\$5	May 17, 2021	\$487,330	\$44,457	\$78,071
Total					\$434,665

4. Penalties, Special Assessment and Restitution.

The defendant understands that the penalties for the offense are:

- A. As to Count 1, a maximum prison term of 5 years (26 U.S.C. § 7202) and, as to Count 2, a maximum prison term of 1 year (26 U.S.C. § 7203);
- B. As to Count 1 maximum fine of \$250,000 (26 U.S.C. § 7202) and, as to Count 2, a maximum fine of \$100,000 (26 U.S.C. § 7203);

- C. A term of supervised release of not more than 3 years (18 U.S.C. § 3583(b)(2)). The defendant understands that the defendant's failure to comply with any of the conditions of supervised release may result in revocation of supervised release, requiring the defendant to serve in prison all or part of the term of supervised release, with no credit for time already spent on supervised release; and
- D. A mandatory special assessment of \$200, \$100 for each count of conviction, due at or before the time of sentencing (18 U.S.C. § 3013(a)(2)(A)).

Pursuant to 18 U.S.C. § 3663(a)(3), the defendant agrees to pay restitution consisting of

(i) Company 1's employment taxes from the first quarter of 2017 to the third quarter of 2021, including both the employer and employee share, due and owing at the time of sentencing, including pre-judgment interest determined at the statutory rate; and (ii) the defendant's individual income taxes due and owing at the time of sentencing for the tax years 2016 through 2020, including pre-judgment interest determined at the statutory rate, the precise amount of each to be agreed to by the parties prior to sentencing or determined by the Court at sentencing.

The defendant agrees that the taxes and statutory pre-judgment interest, as stipulated above, that have not been paid to the IRS prior to sentencing are due and payable immediately after the judgment is entered and is subject to immediate enforcement, in full, by the United States. If the Court imposes a schedule of payments, the defendant agrees that the schedule of payments is a schedule of the minimum payment due, and that the payment schedule does not prohibit or limit the methods by which the United States may immediately enforce the judgment in full, including, but not limited to, the Treasury Offset Program.

The parties agree that, as of May 29, 2024, the tax and/or statutory pre-judgment interest charted below is due and owing to the IRS. The parties agree that the IRS has received payment of tax and pre-judgment interest for the remaining tax years and quarters. The parties agree that

restitution shall include tax and pre-judgment interest for the tax years and quarters charted below that is due and owing at the time of sentencing. Pre-judgment interest is Title 26 interest that runs from the last date prescribed for payment of the relevant tax through the date of sentencing.

Defendant Form 1040 Tax Year	Outstanding Balance Due and Owing	Date Return Received by IRS
2017	Pre-judgment interest	8/8/2022
2018	Pre-judgment interest	8/8/2022
2019	Pre-judgment interest	8/8/2022
2020	Tax and pre-judgment interest	Return not received
Company 1 Form 941 tax Quarter	Outstanding Balance Due and Owing	Date Return Received by IRS
2017 Quarter 1	Pre-judgment interest	3/24/2022
2017 Quarter 2	Pre-judgment interest	1/4/2023
2017 Quarter 4	Tax and pre-judgment interest	Return not received
2020 Quarter 4	Pre-judgment interest	2/15/2022
2021 Quarter 1	Tax and pre-judgment interest	2/15/2022
2021 Quarter 2	Pre-judgment interest	1/31/2022
2021 Quarter 3	Tax and pre-judgment interest	Return not received

The parties agree that the defendant will receive credit for payments made by either Company 1 or himself against the federal civil tax liabilities due and owing for the same periods for which restitution was ordered.

If full payment cannot be made immediately, and to facilitate the payment and collection of any restitution that may be outstanding and ordered by the Court, the defendant agrees that, upon request, he will provide the United States with a financial disclosure statement and

supporting financial documentation.

The defendant agrees to submit any payments for outstanding restitution amounts via check or money order to the Clerk of Court for the United States District Court in Concord, New Hampshire.

The defendant agrees to include his name and district court case number on all such payments.

The parties agree the Clerk of Court will disburse any restitution payments to the IRS at the following address:

IRS RACS
Attn: Mail Stop 6261, Restitution 333 W. Pershing Avenue
Kansas City, Missouri 64108

The defendant understands that 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 or probation, the IRS will use the restitution order as the basis for a civil assessment. See 26 U.S.C. § 6201(a)(4)(A). 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 immediately collecting the full amount of the restitution-based assessment, including by levy and distraint under 26 U.S.C. § 6331.

The defendant further understands that neither this agreement, nor any judgment, order, release, or satisfaction issued in connection with this agreement, will satisfy, settle, or compromise the defendant's obligation to pay the balance of any remaining civil liabilities, including tax, additional tax, additions to tax, or interest or penalties, owed to the IRS for the time periods covered by this agreement or for any other time period.

5. Sentencing and Application of the Sentencing Guidelines.

The defendant understands that the Sentencing Reform Act of 1984 applies in this case and that the Court is required to consider the United States Sentencing Guidelines as advisory guidelines. The defendant further understands that he has no right to withdraw from this Plea Agreement if the applicable advisory guideline range or his sentence is other than he anticipated.

The defendant also understands that the United States and the United States Probation Office shall:

- A. Advise the Court of any additional, relevant facts that are presently known or may subsequently come to their attention;
- B. Respond to questions from the Court;
- C. Correct any inaccuracies in the pre-sentence report;
- D. Respond to any statements made by him or his counsel to a probation officer or to the Court.

The defendant understands that the United States and the Probation Office may address the Court with respect to an appropriate sentence to be imposed in this case.

The defendant acknowledges that any estimate of the probable sentence or the probable sentencing range under the advisory Sentencing Guidelines that he may have received from any source is only a prediction and not a promise as to the actual sentencing range under the advisory Sentencing Guidelines that the Court will adopt.

6. Sentencing Stipulations and Agreements.

Pursuant to Fed. R. Crim. 11(c)(1)(B), the United States and the defendant stipulate and agree to the following:

- A. The United States will recommend that the defendant be sentenced at the bottom of

the applicable advisory sentencing guidelines range as determined by the Court; and

B. The total applicable tax loss, including all relevant conduct, under U.S.S.G. §§ 2T1.1 and 2T4.1 is, as to Count 1, (i) approximately \$14,333,946 in federal tax loss and (ii) the full amount of applicable state and local tax losses, which will be determined by the parties prior to sentencing or by the Court at sentencing and, as to Count 2, approximately \$434,665 in federal tax loss.

The defendant understands that the Court is not bound by the foregoing agreements and, with the aid of a pre-sentence report, the Court will determine the facts relevant to sentencing. The defendant also understands that if the Court does not accept any or all of those agreements, such rejection by the Court will not be a basis for the defendant to withdraw his guilty plea.

The defendant understands and agrees that the United States may argue that other sentencing enhancements should be applied in determining the advisory guideline range in this case, and he is permitted to object to them.

The United States and the defendant are free to make recommendations with respect to the terms of imprisonment, fines, conditions of probation or supervised release, and any other penalties, requirements, and conditions of sentencing as each party may deem lawful and appropriate, unless such recommendations are inconsistent with the terms of this Plea Agreement.

7. Acceptance of Responsibility.

The United States agrees that it will not oppose an appropriate reduction in the defendant's adjusted offense level, under the advisory Sentencing Guidelines, based upon the defendant's apparent prompt recognition and affirmative acceptance of personal responsibility

for the offense. The United States, however, may oppose any adjustment for acceptance of responsibility if the defendant:

- A. Fails to admit a complete factual basis for the plea at the time he is sentenced or at any other time;
- B. Challenges the United States' offer of proof at any time after the plea is entered;
- C. Denies involvement in the offense;
- D. Gives conflicting statements about that involvement or is untruthful with the Court, the United States or the Probation Office;
- E. Fails to give complete and accurate information about his financial status to the Probation Office;
- F. Obstructs or attempts to obstruct justice, prior to sentencing;
- G. Has engaged in conduct prior to signing this Plea Agreement which reasonably could be viewed as obstruction or an attempt to obstruct justice, and has failed to fully disclose such conduct to the United States prior to signing this Plea Agreement;
- H. Fails to appear in court as required;
- I. After signing this Plea Agreement, engages in additional criminal conduct;
or
- J. Attempts to withdraw his guilty plea.

The defendant understands and agrees that he may not withdraw his guilty plea if, for any of the reasons listed above, the United States does not recommend that he receive a reduction in his sentence for acceptance of responsibility.

The defendant also understands and agrees that the Court is not required to reduce the offense level if it finds that he has not accepted responsibility.

If the defendant's offense level is sixteen or greater, and he has assisted the United States

in the investigation or prosecution of his own misconduct by timely notifying the United States of his intention to enter a plea of guilty, thereby permitting the United States to avoid preparing for trial and permitting the United States and the Court to allocate their resources efficiently, the United States will move, at or before sentencing, to decrease the defendant's base offense level by an additional one level pursuant to U.S.S.G. § 3E1.1(b).

8. Waiver of Trial Rights and Consequences of Plea.

The defendant understands that he has the right to be represented by an attorney at every stage of the proceeding and, if necessary, one will be appointed to represent him. The defendant also understands that he has the right:

- A. To plead not guilty or to maintain that plea if it has already been made;
- B. To be tried by a jury and, at that trial, to the assistance of counsel;
- C. To confront and cross-examine witnesses;
- D. Not to be compelled to provide testimony that may incriminate him; and
- E. To compulsory process for the attendance of witnesses to testify in his defense.

The defendant understands and agrees that by pleading guilty he waives and gives up the foregoing rights and that upon the Court's acceptance of his guilty plea, he will not be entitled to a trial.

The defendant understands that if he pleads guilty, the Court may ask him questions about the offense, and if he answers those questions falsely under oath, on the record, and in the presence of counsel, his answers will be used against him in a prosecution for perjury or making false statements.

9. Acknowledgment of Guilt; Voluntariness of Plea.

The defendant understands and acknowledges that he:

- A. Is entering into this Plea Agreement and is pleading guilty freely and voluntarily because he is guilty;
- B. Is entering into this Plea Agreement without reliance upon any promise or benefit of any kind except as set forth in this Plea Agreement or revealed to the Court;
- C. Is entering into this Plea Agreement without threats, force, intimidation, or coercion;
- D. Understands the nature of the offense to which he is pleading guilty, including the penalties provided by law; and
- E. Is completely satisfied with the representation and advice received from his undersigned attorney.

10. Scope of Agreement.

The defendant acknowledges and understands that this Plea Agreement binds only the undersigned parties and cannot bind any other non-party federal, state or local authority. The defendant also acknowledges that no representations have been made to him about any civil or administrative consequences that may result from his guilty plea. The defendant understands such matters are solely within the discretion of the specific non-party government agency involved. The defendant further acknowledges that this Plea Agreement has been reached without regard to any civil tax matters that may be pending or which may arise involving the defendant.

11. Collateral Consequences.

The defendant understands that as a consequence of his guilty plea he will be adjudicated guilty and may thereby be deprived of certain federal benefits and certain rights, such as the right to vote, to hold public office, to serve on a jury, or to possess firearms.

The defendant understands that, if he is not a citizen of the United States, his guilty plea to the charged offense will likely result in him being subject to immigration proceedings and removed from the United States by making him deportable, excludable, or inadmissible. The defendant also understands that if he is a naturalized citizen, his guilty plea may result in ending his naturalization, which would likely subject him to immigration proceedings and possible removal from the United States. The defendant understands that the immigration consequences of this plea will be imposed in a separate proceeding before the immigration authorities. The defendant wants and agrees to plead guilty to the charged offense regardless of any immigration consequences of this plea, even if this plea will cause his removal from the United States. The defendant understands that he is bound by his guilty plea regardless of any immigration consequences of the plea. Accordingly, the defendant waives any and all challenges to his guilty plea and to 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.

12. Satisfaction of Federal Criminal Liability; Breach.

The defendant's guilty plea, if accepted by the Court, will satisfy his federal criminal liability in the District of New Hampshire arising from his participation in the conduct that forms the basis of the information and investigation in this case.

The defendant understands and agrees that, if after entering this Agreement, he fails specifically to perform or fulfill completely each one of his obligations under this Agreement, fails to appear for sentencing, or engages in any criminal activity prior to sentencing, he will have breached this Agreement.

If the United States, in its sole discretion, and acting in good faith, determines that the defendant committed or attempted to commit any further crimes, failed to appear for sentencing, or has otherwise violated any provision of this Agreement, the United States will be released from its obligations under this Agreement, including, but not limited to, any agreement it made to dismiss charges, forbear prosecution of other crimes, or recommend a specific sentence or a sentence within a specified range. The defendant also understands that he may not use his breach of this Agreement as a reason to withdraw his guilty plea or as a basis to be released from his guilty plea.

13. Waivers.

A. Appeal

The defendant understands that he has the right to challenge his guilty plea and/or sentence on direct appeal. By entering into this Plea Agreement the defendant knowingly and voluntarily waives his right to challenge on direct appeal:

1. His guilty plea and any other aspect of his conviction, including, but not limited to, adverse rulings on pretrial suppression motion(s) or any other adverse disposition of pretrial motions or issues, or claims challenging the constitutionality of the statute of conviction; and
2. The sentence imposed by the Court if it is within, or lower than, the guideline range determined by the Court, or if it is imposed pursuant to a minimum mandatory sentence.

The defendant's waiver of his rights does not operate to waive an appeal based upon new legal principles enunciated in Supreme Court or First Circuit case law after the date of this Plea Agreement that have retroactive effect; or on the ground of ineffective assistance of counsel.

B. Collateral Review

The defendant understands that he may have the right to challenge his guilty plea and/or sentence on collateral review, e.g., a motion pursuant to 28 U.S.C. §§ 2241 or 2255. By entering into this Plea Agreement, the defendant knowingly and voluntarily waives his right to collaterally challenge:

1. His guilty plea, except as provided below, and any other aspect of his conviction, including, but not limited to, adverse rulings on pretrial suppression motion(s) or any other adverse disposition of pretrial motions or issues, or claims challenging the constitutionality of the statute of conviction; and
2. The sentence imposed by the Court if it is within, or lower than, the guideline range determined by the Court, or if it is imposed pursuant to a minimum mandatory sentence.

The defendant's waiver of his right to collateral review does not operate to waive a collateral challenge to his guilty plea on the ground that it was involuntary or unknowing, or on the ground of ineffective assistance of counsel. The defendant's waiver of his right to collateral review also does not operate to waive a collateral challenge based on new legal principles enunciated by in Supreme Court or First Circuit case law decided after the date of this Plea Agreement that have retroactive effect.

C. Freedom of Information and Privacy Acts

The defendant hereby waives all rights, whether asserted directly or through a representative, to request or receive from any department or agency of the United States any records pertaining to the investigation or prosecution of the case(s) underlying this Plea Agreement, 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. §522a.

D. Appeal by the Government

Nothing in this Plea Agreement shall operate to waive the rights or obligations of the Government pursuant 18 U.S.C. § 3742(b) to pursue an appeal as authorized by law.

14. No Other Promises.

The defendant acknowledges that no other promises, agreements, or conditions have been entered into other than those set forth in this Plea Agreement or revealed to the Court, and none will be entered into unless set forth in writing, signed by all parties, and submitted to the Court.

15. Final Binding Agreement.

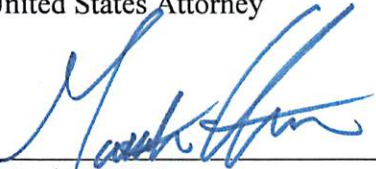
None of the terms of this Plea Agreement shall be binding on the United States until this Plea Agreement is signed by the defendant and the defendant's attorney and until it is signed by the United States Attorney for the District of New Hampshire, or an Assistant United States Attorney.

16. Agreement Provisions Not Severable.

The United States and the defendant understand and agree that if any provision of this Plea Agreement is deemed invalid or unenforceable, then the entire Plea Agreement is null and void and no part of it may be enforced.

Date: May 31, 2024

JANE E. YOUNG
United States Attorney

By: 

Matthew T. Hunter
Assistant United States Attorney
53 Pleasant St., 4th Floor
Concord, NH 03301
Matthew.Hunter@usdoj.gov

Eric B. Powers
Assistant Chief, Tax Division,
Western Criminal Enforcement Section

The defendant, Andrew Park, certifies that he has read this 21-page Plea Agreement and that he fully understands and accepts its terms.

Date: 5/31/2024



Andrew Park, Defendant

I have read and explained this 21-page Plea Agreement to the defendant, and he has advised me that he understands and accepts its terms.

Date: 5/31/2024



Lee H. Rubin, Esquire
Glen Kopp, Esquire
Attorneys for Andrew Park