

Chief Judge Pechman

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MAR 05 2015

AT SEATTLE
CLERK U.S. DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff

v.

GALINA KRAVCHENKO,

Defendant.

NO. CR09-159MJP

PLEA AGREEMENT

The United States of America, by and through Annette L. Hayes, Acting United States Attorney for the Western District of Washington, and Tessa M. Gorman and Thomas M. Woods, Assistant United States Attorneys for said District, Defendant, GALINA KRAVCHENKO, and her attorney, Peter Offenbecher, enter into the following Agreement, pursuant to Federal Rule of Criminal Procedure 11(c):

1. **The Charges.** Defendant, having been advised of the right to have this matter tried before a jury, agrees to waive that right and enter a plea of guilty to the following charge contained in the Indictment: Willfully Filing a False Tax Return, in violation of Title 26, United States Code, Section 7206(1) (Count 17). By entering this plea of guilty, Defendant hereby waives all objections to the form of the charging document and also waives any objection to venue. Defendant further understands that

1 before entering her plea of guilty, she will be placed under oath. Any statement given by
2 Defendant under oath may be used by the United States in a prosecution for perjury or
3 false statement.

4 2. **Elements of the Offense.**

5 The elements of the offense of Willfully Filing a False Tax Return, in violation of
6 Title 26, United States Code, Section 7206(1), are as follows:

7 First, the defendant made and signed a tax return for the year 2006 that she knew
8 contained false or incorrect information as to a material matter;

9 Second, the return contained a written declaration that it was being signed subject
10 to the penalties of perjury; and

11 Third, in filing the false tax return, the defendant acted willfully.

12 3. **The Penalties.** Defendant understands that the statutory penalties for the
13 offense of Willfully Filing a False Tax Return are as follows: imprisonment for up to
14 three years, a fine of up to \$250,000, a period of supervision following release from
15 prison of up to one year, and a special assessment of \$100. If Defendant receives a
16 sentence of probation, the probationary period could be up to five years. Defendant
17 agrees that the special assessment shall be paid at or before the time of sentencing.

18 Defendant further understands that a consequence of pleading guilty may include
19 the forfeiture of certain property either as a part of the sentence imposed by the Court, or
20 as a result of civil judicial or administrative process.

21 Defendant understands that supervised release is a period of time following
22 imprisonment during which she will be subject to certain restrictions and requirements.
23 Defendant further understands that if supervised release is imposed and she violates one
24 or more of its conditions, Defendant could be returned to prison for all or part of the term
25 of supervised release that was originally imposed. This could result in the Defendant
26 serving a total term of imprisonment greater than the statutory maximum stated above.

1 Defendant understands that in addition to any term of imprisonment and/or fine
2 that is imposed, the Court may order her to pay restitution to any victim of the offense, as
3 required by law.

4 Defendant agrees that any monetary penalty the Court imposes, including the
5 special assessment, fine, costs, or restitution, is due and payable immediately and further
6 agrees to submit a completed Financial Statement of Debtor form as requested by the
7 United States Attorney's Office.

8 **4. Rights Waived by Pleading Guilty.** Defendant understands that by
9 pleading guilty, she knowingly and voluntarily waives the following rights:

- 10 a. The right to plead not guilty and to persist in a plea of not guilty;
- 11 b. The right to a speedy and public trial before a jury of her peers;
- 12 c. The right to the effective assistance of counsel at trial, including, if
13 Defendant could not afford an attorney, the right to have the Court appoint one for her;
- 14 d. The right to be presumed innocent until guilt has been established beyond a
15 reasonable doubt at trial;
- 16 e. The right to confront and cross-examine witnesses against Defendant at
17 trial;
- 18 f. The right to compel or subpoena witnesses to appear on her behalf at trial;
- 19 g. The right to testify or to remain silent at trial, at which trial such silence
20 could not be used against Defendant; and
- 21 h. The right to appeal a finding of guilt or any pretrial rulings.

22 **5. United States Sentencing Guidelines.** Defendant understands and
23 acknowledges that, at sentencing, the Court must consider the sentencing range
24 calculated under the United States Sentencing Guidelines, together with the other factors
25 set forth in Title 18, United States Code, Section 3553(a), including: (1) the nature and
26 circumstances of the offense; (2) the history and characteristics of the defendant; (3) the
27 need for the sentence to reflect the seriousness of the offense, to promote respect for the
28 law, and to provide just punishment for the offense; (4) the need for the sentence to

1 afford adequate deterrence to criminal conduct; (5) the need for the sentence to protect
2 the public from further crimes of the defendant; (6) the need to provide the defendant
3 with educational and vocational training, medical care, or other correctional treatment in
4 the most effective manner; (7) the kinds of sentences available; (8) the need to provide
5 restitution to victims; and (9) the need to avoid unwarranted sentence disparity among
6 defendants involved in similar conduct who have similar records. Accordingly,
7 Defendant understands and acknowledges that:

8 a. The Court will determine her applicable Sentencing Guidelines range at the
9 time of sentencing;

10 b. After consideration of the Sentencing Guidelines and the factors in
11 18 U.S.C. 3553(a), the Court may impose any sentence authorized by law, up to the
12 maximum term authorized by law;

13 c. The Court is not bound by any recommendation regarding the sentence to
14 be imposed, or by any calculation or estimation of the Sentencing Guidelines range
15 offered by the parties or the United States Probation Department, or by any stipulations
16 or agreements between the parties in this Plea Agreement; and

17 d. Defendant may not withdraw a guilty plea solely because of the sentence
18 imposed by the Court.

19 6. **Sentencing Factors.** The parties agree that the following Sentencing
20 Guidelines provisions apply to this case for Count 17:

21 a. A base offense level of 18, pursuant to USSG §2T4.1(G), because
22 the tax loss was more than \$200,000, but less than \$400,000.

23 The parties agree they are free to argue the application of any other provisions of
24 the United States Sentencing Guidelines. Defendant understands, however, that at the
25 time of sentencing, the Court is free to reject these stipulated adjustments, and is further
26 free to apply additional downward or upward adjustments in determining Defendant's
27 Sentencing Guidelines range.
28

1 7. **Ultimate Sentence.** Defendant acknowledges that no one has promised or
2 guaranteed what sentence the Court will impose.

3 8. **Sentencing Recommendation.** The parties each will recommend a
4 sentence of time served. The parties are free to recommend any other conditions of the
5 sentence, including any terms of supervised release. Defendant understands that the
6 Court is not bound by the parties' recommendations.

7 9. **Restitution.** Defendant shall make restitution in the amount of
8 \$370,541.30. Said amount shall be due and payable immediately and shall be paid in
9 accordance with a schedule of payments as proposed by the United States Probation
10 Office and ordered by the Court.

11 10. **Statement of Facts.** The parties agree on the following facts. Defendant
12 admits she is guilty of the charged offense.

13 a. GALINA KRAVCHENKO willfully failed to report income to the
14 Internal Revenue Service that she and her husband earned in 2006 and 2007.
15 Specifically, GALINA KRAVCHENKO failed to report \$534,249 in income for 2006
16 and \$60,530 in income for 2007, in the returns that she and her husband filed with the
17 Internal Revenue Service. GALINA KRAVCHENKO signed these tax returns under
18 penalty of perjury.

19 b. The amount of tax owing for these tax years, as well as interest and
20 penalties, is \$370,541.30.

21 11. **Non-Prosecution of Additional Offenses.** As part of this Plea Agreement,
22 the United States Attorney's Office for the Western District of Washington agrees to
23 dismiss Counts 1-15 and 19, and not to prosecute Defendant for any additional offenses
24 known to it as of the time of this Agreement that are based upon evidence in its
25 possession at this time, and that arise out of the conduct giving rise to this investigation.
26 In this regard, Defendant recognizes the United States has agreed not to prosecute all of
27 the criminal charges the evidence establishes were committed by Defendant solely
28 because of the promises made by Defendant in this Agreement. Defendant agrees,

1 however, that for purposes of preparing the Presentence Report, the United States
2 Attorney's Office will provide the United States Probation Office with evidence of all
3 conduct committed by Defendant. Defendant agrees that any charges to be dismissed
4 before or at the time of sentencing were substantially justified in light of the evidence
5 available to the United States, were not vexatious, frivolous or taken in bad faith, and do
6 not provide Defendant with a basis for any future claims under the "Hyde Amendment,"
7 Pub. L. No. 105-119 (1997).

8 12. **Acceptance of Responsibility.** Defendant understands that *if* the district
9 court concludes Defendant qualifies for a downward adjustment for acceptance of
10 responsibility pursuant to USSG § 3E1.1(a), the government will not oppose Defendant
11 receiving a two-point reduction to her total offense level. Defendant understands that the
12 government will **not** recommend that the Defendant receive an additional one-point
13 reduction pursuant to USSG § 3E1.1(b), given the Defendant's flight from prosecution.

14 13. **Breach, Waiver, and Post-Plea Conduct.** Defendant agrees that if
15 Defendant breaches this Plea Agreement, the United States may withdraw from this Plea
16 Agreement and Defendant may be prosecuted for all offenses for which the United States
17 has evidence. Defendant agrees not to oppose any steps taken by the United States to
18 nullify this Plea Agreement, including the filing of a motion to withdraw from the Plea
19 Agreement. Defendant also agrees that if Defendant is in breach of this Plea Agreement,
20 Defendant has waived any objection to the re-institution of any charges in the Indictment
21 that were previously dismissed or any additional charges that had not been prosecuted.
22 Defendant further understands that if, after the date of this Agreement, Defendant should
23 engage in illegal conduct, or conduct that is in violation of her conditions of her release
24 (examples of which include, but are not limited to: obstruction of justice, failure to appear
25 for a court proceeding, criminal conduct while pending sentencing, and false statements
26 to law enforcement agents, the Pretrial Services Officer, Probation Officer, or Court), the
27 United States is free under this Agreement to file additional charges against Defendant or
28 to seek a sentence that takes such conduct into consideration by requesting the Court to

1 apply additional adjustments or enhancements in its Sentencing Guidelines calculations
2 in order to increase the applicable advisory Guidelines range, and/or by seeking an
3 upward departure or variance from the calculated advisory Guidelines range. Under
4 these circumstances, the United States is free to seek such adjustments, enhancements,
5 departures, and/or variances even if otherwise precluded by the terms of the plea
6 agreement.

7 **14. Interdependence of Plea Agreements.** Defendant acknowledges that the
8 United States has conditioned its willingness to enter into this Plea Agreement on the
9 Court's acceptance of the guilty plea and Plea Agreement by Aleksandr Kravchenko, a
10 defendant in the above-captioned case. As a result, if either Defendant or Aleksandr
11 Kravchenko fails to enter into, and plead guilty pursuant to the terms of the respective
12 Plea Agreements, or if either Defendant or Aleksandr Kravchenko later seeks to
13 withdraw the resulting guilty pleas, the United States may, at its election, withdraw from
14 either or both Plea Agreements. If the United States chooses to withdraw from this Plea
15 Agreement under these circumstances, Defendant understands that the United States will
16 seek an Indictment against both parties for all crimes for which the United States has
17 sufficient evidence.

18 **15. Notice Regarding Detention.** Assuming Aleksandr Kravchenko returns to
19 the United States and pleads guilty, the government will not oppose Defendant's release
20 pending sentencing on conditions of supervision. Defendant understands that the
21 government will recommend the conditions of supervision it deems appropriate.
22 Defendant also understands that the Court is not bound by the parties' recommendations.

23 **16. Tax Loss.** Defendant understands that this Plea Agreement does not
24 preclude the Internal Revenue Service from assessing and determining any civil tax,
25 penalties, and/or interest that may be owed by Defendant. In addition, Defendant
26 understands that Defendant is required to pay costs of prosecution.

27 **17. Waiver of Appeal.** Defendant acknowledges that by entering the guilty
28 pleas required by this plea agreement, Defendant waives all rights to appeal from her

1 conviction and any pretrial rulings of the court. Defendant further agrees that, provided
2 the court imposes a custodial sentence that is within or below the Sentencing Guidelines
3 range (or the statutory mandatory minimum, if greater than the Guidelines range) as
4 determined by the court at the time of sentencing, Defendant waives to the full extent of
5 the law:

6 a. Any right conferred by Title 18, United States Code, Section 3742,
7 to challenge, on direct appeal, the sentence imposed by the court, including any fine,
8 restitution order, probation or supervised release conditions, or forfeiture order (if
9 applicable); and

10 b. Any right to bring a collateral attack against the conviction and
11 sentence, including any restitution order imposed, except as it may relate to the
12 effectiveness of legal representation; and

13 This waiver does not preclude Defendant from bringing an appropriate motion
14 pursuant to 28 U.S.C. § 2241, to address the conditions of her confinement or the
15 decisions of the Bureau of Prisons regarding the execution of her sentence.

16 If Defendant breaches this Plea Agreement at any time by appealing or collaterally
17 attacking (except as to effectiveness of legal representation) the conviction or sentence in
18 any way, the United States may prosecute Defendant for any counts, including those with
19 mandatory minimum sentences, that were dismissed or not charged pursuant to this Plea
20 Agreement.

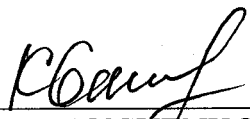
21 18. **Voluntariness of Plea.** Defendant agrees that Defendant has entered into
22 this Plea Agreement freely and voluntarily and that no threats or promises, other than the
23 promises contained in this Plea Agreement, were made to induce Defendant to enter this
24 plea of guilty.


25 19. **Statute of Limitations.** In the event this Agreement is not accepted by the
26 Court for any reason, or Defendant has breached any of the terms of this Plea Agreement,
27 the statute of limitations shall be deemed to have been tolled from the date of the Plea
28 Agreement to: (1) thirty (30) days following the date of non-acceptance of the Plea

1 Agreement by the Court; or (2) thirty (30) days following the date on which a breach of
2 the Plea Agreement by Defendant is discovered by the United States Attorney's Office.

3 20. **Completeness of Agreement.** The United States and Defendant
4 acknowledge that these terms constitute the entire Plea Agreement between the parties.
5 This Agreement binds only the United States Attorney's Office for the Western District
6 of Washington. It does not bind any other United States Attorney's Office or any other
7 office or agency of the United States, or any state or local prosecutor.

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9 Dated this 5th day of March, 2015.

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12 _____
13 GALINA KRAVCHENKO
14 Defendant

15 
16 _____
17 PETER OFFENBECHER
18 Attorney for Defendant

19 
20 _____
21 TESSA M. GORMAN
22 Assistant United States Attorney

23 
24 _____
25 THOMAS M. WOODS
26 Assistant United States Attorney