



**U.S. Department of Justice**

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September 18, 2019

Brandon Mead, Esq.  
1 North Charles Street, Suite 2470  
Baltimore, Maryland 21201

Re: Roslyn Wedington

Dear Counsel:

This letter, together with the Sealed Supplement, confirms the plea agreement (this "Agreement") that has been offered to your client, Roslyn Wedington (hereinafter "Defendant"), by the United States Attorney's Office for the District of Maryland ("this Office"). If the Defendant accepts this offer, please have the Defendant execute it in the spaces provided below. If this offer has not been accepted by September 25, 2019, it will be deemed withdrawn. The terms of the Agreement are as follows:

Offense of Conviction

1. The Defendant agrees to waive indictment and plead guilty to a six-count information charging the Defendant with one count of conspiracy to defraud the United States, in violation of 18 U.S.C. § 371 and five counts of filing a false tax return, in violation of 26 U.S.C. § 7206(1). The Defendant admits that the Defendant is, in fact, guilty of these offenses and will so advise the Court.

Elements of the Offense

2. The elements of the offenses to which the Defendant has agreed to plead guilty, and which this Office would prove if the case went to trial, are as follows:

**a. Count 1, Conspiracy to Defraud the United States, in violation of 18 U.S.C. § 371**

First, that two or more persons conspired, or agreed, to defraud the United States, or one of its agencies or departments, by dishonest means. The word "defraud" is not limited to its ordinary meaning of cheating the government out of money or property. "Defraud" also means

impairing, obstructing or defeating the lawful function of any government agency or department by dishonest means.

Second, the defendant knowingly and voluntarily joined the conspiracy.

Third, a member of the conspiracy did one of the overt acts described in the information for the purpose of advancing or helping the conspiracy.

**b. Counts 2-6, Filing a False Tax Return, in violation of 26 U.S.C. § 7206(1)**

First, that the defendant subscribed and filed a tax return.

Second, that the return contained a written declaration that it was made under penalty of perjury.

Third, that the defendant did not believe the return to be true and correct as to every material matter.

Fourth, that the defendant acted willfully.

Penalties

3. The maximum penalties provided by statute for the offenses to which the Defendant is pleading guilty are as follows:

| CT  | STATUTE          | MAX IMPRISONMENT | MAX SUPERVISED RELEASE | MAX FINE  | SPECIAL ASSESSMENT |
|-----|------------------|------------------|------------------------|-----------|--------------------|
| 1   | 18 U.S.C. § 371  | 5 years          | 3 years                | \$250,000 | \$100              |
| 2-6 | 26 U.S.C. § 7206 | 3 years          | 3 years                | \$250,000 | \$100              |

a. Prison: If the Court orders a term of imprisonment, the Bureau of Prisons has sole discretion to designate the institution at which it will be served.

b. Supervised Release: If the Court orders a term of supervised release, and the Defendant violates the conditions of supervised release, the Court may order the Defendant returned to custody to serve a term of imprisonment as permitted by statute, followed by an additional term of supervised release.

c. Payment: If a fine or restitution is imposed, it shall be payable immediately, unless the Court orders otherwise under 18 U.S.C. § 3572(d). The Defendant may be required to pay interest if the fine is not paid when due.

d. Collection of Debts: If the Court imposes a fine, this Office's Financial Litigation Unit will be responsible for collecting the debt. If the Court establishes a schedule of payments,

the Defendant agrees that: (1) the full amount of the fine is nonetheless due and owing immediately; (2) the schedule of payments is merely a minimum schedule of payments and not the only method, nor a limitation on the methods, available to the United States to enforce the judgment; and (3) the United States may fully employ all powers to collect on the total amount of the debt as provided by law. Until the debt is paid, the Defendant agrees to disclose all assets in which the Defendant has any interest or over which the Defendant exercises direct or indirect control. Until the money judgment is satisfied, the Defendant authorizes this Office to obtain a credit report in order to evaluate the Defendant's ability to pay, and to request and review the Defendant's federal and state income tax returns. The Defendant agrees to complete and sign a copy of IRS Form 8821 (relating to the voluntary disclosure of federal tax return information) and a financial statement in a form provided by this Office.

#### Waiver of Rights

4. The Defendant understands that by entering into this Agreement, the Defendant surrenders certain rights as outlined below:

a. If the Defendant had pled not guilty and persisted in that plea, the Defendant would have had the right to a speedy jury trial with the close assistance of competent counsel. That trial could be conducted by a judge, without a jury, if the Defendant, this Office, and the Court all agreed.

b. If the Defendant elected a jury trial, the jury would be composed of twelve individuals selected from the community. Counsel and the Defendant would have the opportunity to challenge prospective jurors who demonstrated bias or who were otherwise unqualified, and would have the opportunity to strike a certain number of jurors peremptorily. All twelve jurors would have to agree unanimously before the Defendant could be found guilty of any count. The jury would be instructed that the Defendant was presumed to be innocent, and that presumption could be overcome only by proof beyond a reasonable doubt.

c. If the Defendant went to trial, the government would have the burden of proving the Defendant guilty beyond a reasonable doubt. The Defendant would have the right to confront and cross-examine the government's witnesses. The Defendant would not have to present any defense witnesses or evidence whatsoever. If the Defendant wanted to call witnesses in defense, however, the Defendant would have the subpoena power of the Court to compel the witnesses to attend.

d. The Defendant would have the right to testify in the Defendant's own defense if the Defendant so chose, and the Defendant would have the right to refuse to testify. If the Defendant chose not to testify, the Court could instruct the jury that they could not draw any adverse inference from the Defendant's decision not to testify.

e. If the Defendant were found guilty after a trial, the Defendant would have the right to appeal the verdict and the Court's pretrial and trial decisions on the admissibility of evidence to see if any errors were committed which would require a new trial or dismissal of the charges. By

pleading guilty, the Defendant knowingly gives up the right to appeal the verdict and the Court's decisions.

f. By pleading guilty, the Defendant will be giving up all of these rights, except the right, under the limited circumstances set forth in the "Waiver of Appeal" paragraph below, to appeal the sentence. By pleading guilty, the Defendant understands that the Defendant may have to answer the Court's questions both about the rights being given up and about the facts of the case. Any statements that the Defendant makes during such a hearing would not be admissible against the Defendant during a trial except in a criminal proceeding for perjury or false statement.

g. If the Court accepts the Defendant's plea of guilty, the Defendant will be giving up the right to file and have the Court rule on pretrial motions, and there will be no further trial or proceeding of any kind in the above-referenced criminal case, and the Court will find the Defendant guilty.

h. By pleading guilty, the Defendant will also be giving up certain valuable civil rights and may be subject to deportation or other loss of immigration status, including possible denaturalization. The Defendant recognizes that if the Defendant is not a citizen of the United States, or is a naturalized citizen, pleading guilty may have consequences with respect to the Defendant's immigration status. Under federal law, conviction for a broad range of crimes can lead to adverse immigration consequences, including automatic removal from the United States. Removal and other immigration consequences are the subject of a separate proceeding, however, and the Defendant understands that no one, including the Defendant's attorney or the Court, can predict with certainty the effect of a conviction on immigration status. The Defendant is not relying on any promise or belief about the immigration consequences of pleading guilty. The Defendant nevertheless affirms that the Defendant wants to plead guilty regardless of any potential immigration consequences.

i. The Defendant has the right to have the Defendant's case presented to a Grand Jury, which would decide whether there is probable cause to return an Indictment against the Defendant. By agreeing to proceed by way of Information, the Defendant is giving up that right, and the Defendant understands that the charges will be filed by the United States Attorney.

#### Advisory Sentencing Guidelines Apply

5. The Defendant understands that the Court will determine a sentencing guidelines range for this case (henceforth the "advisory guidelines range") pursuant to the Sentencing Reform Act of 1984 at 18 U.S.C. § 3551-3742 (excepting 18 U.S.C. § 3553(b)(1) and 3742(e)) and 28 U.S.C. §§ 991 through 998. The Defendant further understands that the Court will impose a sentence pursuant to the Sentencing Reform Act, as excised, and must take into account the advisory guidelines range in establishing a reasonable sentence.

### Factual and Advisory Guidelines Stipulation

6. This Office and the Defendant stipulate and agree to the Statement of Facts set forth in Attachment A, which is incorporated by reference herein. This Office and the Defendant further agree that the applicable guideline calculation is as follows:

a. The parties agree and stipulate that pursuant to U.S.S.G. §§ 2T1.1(a)(1), 2T1.9(a)(1) and 2T4.1(F) the base offense level for **Count One** (Conspiracy to Defraud the United States) is sixteen (16), because the tax loss was more than \$100,000. A two-level upward adjustment is warranted pursuant to U.S.S.G. § 3B1.3 because the Defendant abused her position of trust at MCAT, **resulting in an adjusted offense level of eighteen (18).**

b. The parties also agree and stipulate that pursuant to §§ 1B1.3(a), 2T1.1(a)(1), 2T4.1(F) and 3D1.2(d), the base offense level for **Counts Two through Seven** (Filing False Tax Returns) is sixteen (16) because the offenses are grouped and the total aggregated tax loss was more than \$100,000. A two-level upward adjustment is warranted pursuant to U.S.S.G. § 3B1.3 for the Defendant's abuse of her position of trust, **which also results in an adjusted offense level of eighteen (18).**

c. This Office does not oppose a two-level reduction in the Defendant's adjusted offense level pursuant to U.S.S.G. § 3E1.1(a), based upon the Defendant's apparent prompt recognition and affirmative acceptance of personal responsibility for the Defendant's criminal conduct. This Office agrees to make a motion pursuant to U.S.S.G. § 3E1.1(b) for an additional one-level decrease in recognition of the Defendant's timely notification of the Defendant's intention to enter a plea of guilty. This Office may oppose any adjustment for acceptance of responsibility under U.S.S.G. § 3E1.1(a) and may decline to make a motion pursuant to U.S.S.G. § 3E1.1(b), if the Defendant: (i) fails to admit each and every item in the factual stipulation; (ii) denies involvement in the offense; (iii) gives conflicting statements about the Defendant's involvement in the offense; (iv) is untruthful with the Court, this Office, or the United States Probation Office; (v) obstructs or attempts to obstruct justice prior to sentencing; (vi) engages in any criminal conduct between the date of this Agreement and the date of sentencing; (vii) attempts to withdraw the plea of guilty; or (viii) violates this Agreement in any way.

7. There is no agreement as to the Defendant's criminal history and the Defendant understands that the Defendant's criminal history could alter the Defendant's offense level. Specifically, the Defendant understands that the Defendant's criminal history could alter the final offense level if the Defendant is determined to be a career offender or if the instant offense was a part of a pattern of criminal conduct from which the Defendant derived a substantial portion of the Defendant's income.

8. Other than as set forth above, no other offense characteristics, sentencing guidelines factors, potential departures or adjustments set forth in the United States Sentencing Guidelines are in dispute or will be raised in calculating the advisory guidelines range.

### Obligations of the Parties

9. At the time of sentencing, this Office and the Defendant reserve the right to advocate for a reasonable sentence, period of supervised release, and/or fine considering any appropriate factors under 18 U.S.C. § 3553(a). This Office and the Defendant reserve the right to bring to the Court's attention all information with respect to the Defendant's background, character, and conduct that this Office or the Defendant deem relevant to sentencing, including the conduct that is the subject of any counts of the Indictment. At the time of sentencing, this Office will move to dismiss any open counts against the Defendant.

### Waiver of Appeal

10. In exchange for the concessions made by this Office and the Defendant in this Agreement, this Office and the Defendant waive their rights to appeal as follows:

a. The Defendant knowingly waives all right, pursuant to 28 U.S.C. § 1291 or any other statute or constitutional provision, to appeal the Defendant's conviction on any ground whatsoever. This includes a waiver of all right to appeal the Defendant's conviction on the ground that the statutes to which the Defendant is pleading guilty is unconstitutional, or on the ground that the admitted conduct does not fall within the scope of the statutes to the extent that such challenges can be legally waived.

b. The Defendant and this Office knowingly and expressly waive all rights conferred by 18 U.S.C. § 3742 to appeal whatever sentence is imposed (including any term of imprisonment, fine, term of supervised release, or order of restitution) for any reason (including the establishment of the advisory sentencing guidelines range, the determination of the Defendant's criminal history, the weighing of the sentencing factors, and any constitutional challenges to the calculation and imposition of any term of imprisonment, fine, order of forfeiture, order of restitution, and term or condition of supervised release), except the Defendant reserves the right to appeal any sentence that exceeds the statutory maximum; and

c. The Defendant waives any and all rights under the Freedom of Information Act relating to the investigation and prosecution of the above-captioned matter and agrees not to file any request for documents from this Office or any investigating agency.

### Tax Liability

12. The Defendant understands that this Agreement does not resolve any civil tax liability that the Defendant may have, and that this Agreement is with the United States Attorney's Office, not with the Internal Revenue Service. The Internal Revenue Service is not a party to this Agreement and remains free to pursue any and all lawful remedies it may have. The Defendant agrees, however, as a special condition of supervised release: (a) to execute a final and conclusive "Closing Agreement" with the Internal Revenue Service, pursuant to section 7121 of the Internal Revenue Code, in order to resolve tax liabilities for the years 2013 through 2017; (b) to provide a complete and accurate financial statement, under penalty of perjury, to the United States that shall identify

all assets valued at \$1,000 or more owned or held directly or indirectly by the Defendant, as well as all such assets transferred by the Defendant to any third parties since 2013, including the location of said assets and identities of the third parties; and (c) to pay to the Internal Revenue Service all additional taxes, interest and penalties that the Internal Revenue Service may determine that the Defendant owes for the tax years 2013 through 2017, pursuant to the aforesaid Closing Agreement. The Defendant understands that a failure to comply with any of the conditions of the Defendant's supervised release may result in revocation of the Defendant's release conditions, resulting in the Defendant's reincarceration for all or part of the term of supervised release.

#### Defendant's Conduct Prior to Sentencing and Breach

13. a. Between now and the date of the sentencing, the Defendant will not engage in conduct that constitutes obstruction of justice under U.S.S.G. § 3C1.1; will not violate any federal, state, or local law; will acknowledge guilt to the probation officer and the Court; will be truthful in any statement to the Court, this Office, law enforcement agents, and probation officers; will cooperate in the preparation of the presentence report; and will not move to withdraw from the plea of guilty or from this Agreement.

b. If the Defendant engages in conduct prior to sentencing that violates the above paragraph of this Agreement, and the Court finds a violation by a preponderance of the evidence, then: (i) this Office will be free from its obligations under this Agreement; (ii) this Office may make sentencing arguments and recommendations different from those set out in this Agreement, even if the Agreement was reached pursuant to Rule 11(c)(1)(C); and (iii) in any criminal or civil proceeding, this Office will be free to use against the Defendant all statements made by the Defendant and any of the information or materials provided by the Defendant, including statements, information, and materials provided pursuant to this Agreement, and statements made during proceedings before the Court pursuant to Rule 11 of the Federal Rules of Criminal Procedure. A determination that this Office is released from its obligations under this Agreement will not permit the Defendant to withdraw the guilty plea. The Defendant acknowledges that the Defendant may not withdraw the Defendant's guilty plea if the Court finds that the Defendant breached the Agreement.

#### Court Not a Party

14. The Court is not a party to this Agreement. The sentence to be imposed is within the sole discretion of the Court. The Court is not bound by the Sentencing Guidelines stipulation in this Agreement. The Court will determine the facts relevant to sentencing. The Court is not required to accept any recommendation or stipulation of the parties.

#### Entire Agreement


15. This letter, together with the Sealed Supplement, constitutes the complete plea agreement in this case. This letter, together with the Sealed Supplement, supersedes any prior understandings, promises, or conditions between this Office and the Defendant. There are no other agreements, promises, undertakings, or understandings between the Defendant and this Office other than those

set forth in this letter and the Sealed Supplement. No changes to this Agreement will be effective unless in writing, signed by all parties and approved by the Court.

If the Defendant fully accepts each and every term and condition of this Agreement, please sign and have the Defendant sign the original and return it to me promptly.

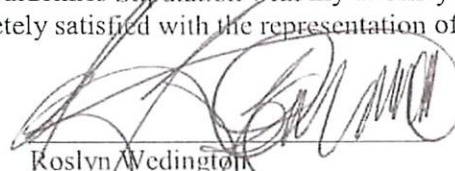
Very truly yours,

Robert K. Hur  
United States Attorney

By:   
Leo J. Wise  
Martin J. Clarke  
Assistant United States Attorneys

I have read this Agreement, including the Sealed Supplement, and carefully reviewed every part of it with my attorney. I understand it and I voluntarily agree to it. Specifically, I have reviewed the Factual and Advisory Guidelines Stipulation with my attorney and I do not wish to change any part of it. I am completely satisfied with the representation of my attorney.

9/20/19  
Date

  
Roslyn Wedington

I am the Defendant's attorney. I have carefully reviewed every part of this Agreement, including the Sealed Supplement with the Defendant. The Defendant advises me that the Defendant understands and accepts its terms. To my knowledge, the Defendant's decision to enter into this Agreement is an informed and voluntary one.

09/20/2019  
Date

  
Brandon Mead, Esq.



## ATTACHMENT A

### STIPULATION OF FACTS

The undersigned parties stipulate and agree that if this case had proceeded to trial, this Office would have proven the following facts beyond a reasonable doubt. The undersigned parties also stipulate and agree that the following facts do not encompass all of the evidence that would have been presented had this matter proceeded to trial.

The Defendant Roslyn Wedington was a full time salaried employee of the Maryland Center for Adult Training, Inc., (hereafter MCAT) from 2009 through 2019. At no time during that period was she an independent contractor.

MCAT was located at 4910 Park Heights Avenue, Baltimore, Maryland. MCAT was a non-profit 501(c)(3) entity that provides training and employment certifications for jobs in the healthcare field, including certifications to be a nursing assistant or a geriatric nursing assistant. MCAT represents itself to be a private career school accredited by the Maryland Higher Education Commission and the Maryland Board of Nursing. MCAT was an approved “Eligible Training Provider” (hereafter “ETP”) and its name appeared on the Maryland Department of Labor, Licensing and Regulation’s (DLLR) Eligible Training Provider list.

As a recognized ETP, MCAT was eligible to receive, and did receive, federal funds, including U.S. Department of Labor Workforce Innovation and Opportunity Act (WIOA) funds awarded through DLLR and the U.S. Department of Health and Human Services Temporary Assistance for Needy Family (TANF) grant funds awarded by the State of Maryland’s Department of Human Services. MCAT has also received funding from private philanthropic organizations, such as the Abell Foundation and Associated Black Charities.

Wedington was initially hired to serve as MCAT’s student coordinator in 2009. In 2012, Wedington became the organization’s executive director.

During Wedington’s tenure at MCAT, G.B. uploaded information, supplied by Wedington, to MCAT’s payroll service provider’s electronic platform. In 2015, G.B., who became the chairperson of MCAT’s Board that year, obtained signatory authority on MCAT’s bank account.

As executive director, Wedington handled the day-to-day operations of MCAT, including, for example, what grants to pursue and what activities to undertake. She also handled the organization’s day-to-day accounting.

In 2011 and 2012, MCAT withheld funds from her bi-weekly pay check for the purposes of paying state and federal taxes and making contributions to the Social Security and Medicare programs. At the end of both of those years Wedington received an Internal Revenue Service (IRS) Form W2, which detailed the withholdings that MCAT had made.

In 2013, Wedington's salary was garnished in order to repay outstanding student loan debt and medical bills. In order to avoid further garnishments, Wedington asked G.B. to take her "off payroll," which he agreed to do. Thereafter, G.B. did not submit payroll information concerning Wedington to MCAT's payroll provider, which would trigger an electronic funds transfer to Wedington's bank account and the withholding of state and federal taxes and contributions to the Social Security and Medicare programs. Instead, G.B. directed MCAT's payroll provider to pay him, G.B., as an independent contractor. G.B., in turn, provided the money to Wedington in cash. After September 2015, G.B. obtained signatory authority over MCAT's bank account and began issuing checks to Wedington, which she, in turn, cashed. Thus, Wedington avoided having her MCAT salary go through her bank account, where it could be garnished, and also avoided having any funds withheld for tax purposes.

Starting in 2013, G.B. also began preparing Wedington's taxes on IRS Form 1040s, something he did each successive year through tax year 2017, in exchange for a small fee.

Wedington knowingly filed false tax returns in 2013, 2014, 2015, 2016 and 2017 all of which had been prepared by G.B., and all of which contained a written declaration that they were made under penalties of perjury.

#### **a. 2013**

Wedington filed a Form 1040 for tax year 2013, on April 20, 2014. In it she falsely claimed to be unemployed. Her only reported income for that year was \$15,803 in unemployment insurance and \$1,565 in state and local income tax refunds. She did not report any income, of any kind, from MCAT.

However, Wedington did, in fact, receive a salary of \$80,600 from MCAT for working 40 hours per week as the organization's executive director in 2013. This salary was paid to her by G.B. in cash. G.B. received the funds he paid Wedington from MCAT.

In 2013, MCAT did not issue a Form W-2 for Wedington for her compensation of \$80,600 as it had done in 2011 and 2012. MCAT did not withhold any funds from Wedington's salary in 2013.

As a result of various false entries on her Form 1040 for 2013, Wedington received a refund in the amount of \$6,091 to which she was not entitled.

#### **b. 2014**

Wedington filed a Form 1040 for tax year 2014 on February 10, 2015. Wedington did not report any income from MCAT during that year.

However, Wedington did, in fact, receive a salary of \$80,600 from MCAT for working 40 hours per week as the organization's executive director. This salary was paid to her by G.B. in cash. G.B. received the funds he paid Wedington from MCAT.

In 2014, MCAT did not issue a Form W-2 for Wedington for her compensation of \$80,600. MCAT did not withhold any funds from Wedington's salary in 2014.

The only income Wedington reported on her 1040 for 2014 was \$50,000 in gross receipts to RRW Consulting LLC, a company she organized that she described as being in the business of "Management Consulting" on a Schedule C. This entry was false because RRW Consulting did no work in 2014. Wedington also claimed \$32,283 in false business expenses for RRW Consulting, which reduced her taxable income. As a result of various false entries on her Form 1040 for 2014, Wedington received a refund in the amount of \$4,957 to which she was not entitled.

### **c. 2015**

Wedington filed a Form 1040 for tax year 2015 on February 8, 2016. Like 2014, Wedington did not report any income from MCAT.

However, Wedington did, in fact, receive a salary of \$80,600 from MCAT for working 40 hours per week as the organization's executive director. This salary was paid to her by G.B. in cash until September 2015. G.B. received the funds he paid Wedington from MCAT.

Beginning in September 2015, G.B. obtained signatory authority over MCAT's bank account. After that date, he began issuing MCAT checks to Wedington. Wedington cashed those checks, rather than deposit them into a bank account. G.B. also directed MCAT's payroll provider to direct deposit payments purportedly due to him, G.B., into an account in the name of Wedington's adult son, Raishawn Hebron, totaling \$23,410, in 2015. Wedington paid various personal expenses from this account. Wedington opened an M&T Bank account in her son's name in September of 2013, after she closed her last known bank account in August 2013.

MCAT did not issue a Form W-2 for Wedington for her compensation of \$80,600. MCAT did not withhold any funds from Wedington's salary in 2015.

The only income Wedington reported in 2015 was \$27,000 in gross receipts to RRW Consulting LLC on a Schedule C to her Form 1040. This entry was false because RRW Consulting did no work in 2015. Wedington also claimed \$16,872 in false business expenses for RRW Consulting, which reduced her taxable income. As a result of various false entries on her Form 1040 for 2015, Wedington received a refund in the amount of \$3,774 to which she was not entitled.

In June of 2015, the Maryland Department of Labor, Licensing and regulation (DLLR) performed a routine fiscal audit of MCAT because MCAT had received a grant from DLLR. As part of the audit procedures, DLLR reviewed various MCAT documents for the period of January 1, 2014 through May 31, 2015. In performing the audit, DLLR asked MCAT to provide documentation to support MCAT's expenditures of funds for that audit period. Specifically, DLLR requested documentation to support the expenditure of \$185,330 to pay for 74 hours of work purportedly performed by G.B. as a "contractor" hired by MCAT. The amount paid to G.B. equated to a rate of \$2,500 per hour. In addition, there was an additional \$19,850 paid to G.B. during the audit

period that also lacked supporting documentation. The amounts MCAT had paid G.B. during the audit period included Wedington's salary. Wedington and Brown did not disclose that fact.

**d. 2016**

Wedington filed a Form 1040 for tax year 2016 on February 23, 2017. Like in 2013, 2014 and 2015, Wedington did not report any income from MCAT.

Wedington did, in fact, receive a salary of \$84,200 from MCAT for working 40 hours per week as the organization's executive director. Wedington's salary was paid, via checks signed by G.B. and drawn on MCAT's account. Wedington cashed these checks.

The only income Wedington reported in 2016 was \$27,000 in gross receipts to RRW Consulting LLC, on a Schedule C to her Form 1040. This entry was false because RRW Consulting did no work in 2016. Wedington also claimed \$16,471 in false business expenses for RRW Consulting, which reduced her taxable income. As a result of various false entries on her Form 1040, Wedington improperly received a refund in the amount of \$3,425 to which she was not entitled.

In 2016, Wedington filed a workers compensation claim against MCAT for an injury suffered while at work. As part of the claims process, The Hartford, the insurance carrier for MCAT, required that a "Statement of Wage Information" be submitted by MCAT. In the Statement of Wage Information prepared by Wedington and G.B. and submitted to The Hartford by MCAT, Wedington and G.B. represented Wedington's weekly gross salary as \$1,600, reduced to \$1,181 purporting to show the deduction of employment taxes. As a result of the workers compensation claim, Wedington received a settlement in the amount of \$8,942.

**e. 2017**

Wedington filed a Form 1040 for tax year 2017 on February 7, 2018. Wedington reported no wages or income of any kind.

Wedington did, in fact, receive a salary of \$83,200 from MCAT for working 40 hours per week as the organization's executive director in 2017. Wedington's salary was paid, via checks signed by G.B. and drawn on MCAT's account. Wedington cashed these checks.

Unlike 2014, 2015 and 2016, Wedington reported no gross receipts on her Form 1040, Schedule C, for RRW Consulting LLC. Wedington did, however, claim expenses of \$12,529 for RRW Consulting, generating a loss of \$12,529. RRW Consulting did not incur these expenses in 2016. As a result of various false entries on her Form 1040 for 2017, Wedington received a refund in the amount of \$2,757 to which she was not entitled.

On or about March 6, 2017, Wedington entered into a sales contract for a 2014 5-Series BMW. Wedington also entered into a loan agreement with PenFed Credit Union to finance the purchase of the car. To qualify to purchase the car, Wedington provided as proof of income two

MCAT wage statements dated February 10, 2017, and February 24, 2017. Wedington prepared these false wage statements. Wedington represented that she earned an annual salary of \$89,600 as the Executive Director of MCAT. Wedington further represented that she received her salary on a bi-weekly basis in the amount of \$2,362. The wage statements also reflect that Wedington had federal taxes withheld from her wages which she knew was false.

\* \* \*

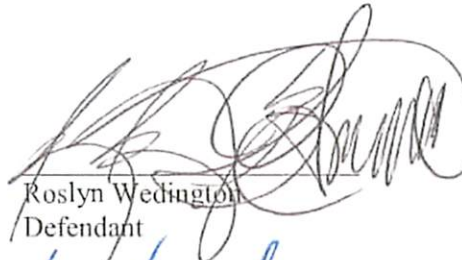

Based on the salary Wedington actually received from MCAT, Wedington owed the following taxes in the following years:

| YEAR | SALARY       | TOTAL TAX           |
|------|--------------|---------------------|
| 2013 | \$80,600.00  | \$24,011.93         |
| 2014 | \$80,600.00  | \$23,889.08         |
| 2015 | \$80,600.00  | \$23,780.53         |
| 2016 | \$84,200.00  | \$25,177.53         |
| 2017 | \$83,200.00  | \$24,733.43         |
|      | <b>TOTAL</b> | <b>\$121,592.50</b> |

The defendant admits that at all times charged in the information she acted knowingly and willfully.

SO STIPULATED:

  
\_\_\_\_\_  
Leo J. Wise  
Martin J. Clarke  
Assistant United States Attorneys

  
\_\_\_\_\_  
Roslyn Wedington  
Defendant  
  
\_\_\_\_\_  
Brandon Mead, Esq.  
Counsel for Defendant