



U.S. Department of Justice

*United States Attorney
District of New Jersey*

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Newark, NJ 07102

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CAR/PL AGR
2009R00497

February 12, 2014

William Cagney, Esq.
Windels Marx Lane & Mittendorf, LLP
120 Albany Street Plaza
New Brunswick, NJ 08901

Re: Plea Agreement with Rajnees Gupta

Cr. 14-473

Dear Mr. Cagney:

This letter sets forth the plea agreement between your client, Rajnees Gupta, and the United States Attorney for the District of New Jersey ("this Office"). The government's offer to enter into this plea agreement will expire on March 7, 2014 if it is not accepted in writing by that date.

Charge

Conditioned on the understandings specified below, this Office will accept a guilty plea from Rajnees Gupta to a one-count Information that charges Rajnees Gupta with subscribing false tax returns in violation of 26 U.S.C. § 7206(1). If Rajnees Gupta enters a guilty plea and is sentenced on this charge, and otherwise fully complies with all of the terms of this agreement, this Office will not initiate any further criminal charges against Rajnees Gupta for subscribing false tax returns or evading income tax for the tax years 2007, 2008, and 2009. However, in the event that a guilty plea in this matter is not entered for any reason or the judgment of conviction entered as a result of this guilty plea does not remain in full force and effect, Rajnees Gupta agrees that any dismissed charges and any other charges that are not time-barred by the applicable statute of limitations on the date this agreement is signed by Rajnees Gupta may be commenced against him, notwithstanding the expiration of the limitations period after Rajnees Gupta signs the agreement.

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

Sentencing

The violation of 26 U.S.C. § 7206(1) to which Rajnees Gupta agrees to plead guilty carries a statutory maximum prison sentence of 3 years and a statutory maximum fine equal to the greatest of: (1) \$250,000, or (2) twice the gross amount of any pecuniary gain that any persons derived from the offense, or (3) twice the gross amount of any pecuniary loss sustained by any victims of the offense. See 18 U.S.C. § 3571. Fines imposed by the sentencing judge may be subject to the payment of interest.

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

Further, in addition to imposing any other penalty on Rajnees Gupta, the sentencing judge: (1) will order Rajnees Gupta to pay an assessment of \$100 pursuant to 18 U.S.C. § 3013, which assessment must be paid by the date of sentencing; (2) may order Rajnees Gupta to pay the costs of prosecution; and (3) pursuant to 18 U.S.C. § 3583, may require Rajnees Gupta to serve a term of supervised release of not more than 1 year, which will begin at the expiration of any term of imprisonment imposed. Should Rajnees Gupta be placed on a term of supervised release and subsequently violate any of the conditions of supervised release before the expiration of its term, Rajnees Gupta may be sentenced to not more than 1 year's imprisonment in addition to any prison term previously imposed, regardless of the statutory maximum term of imprisonment set forth above and without credit for time previously served on post-release supervision, and may be sentenced to an additional term of supervised release.

Rights of This Office Regarding Sentencing

Except as otherwise provided in this agreement, this Office reserves its right to take any position with respect to the appropriate sentence to be imposed on Rajnees Gupta by the sentencing judge, to correct any misstatements relating to the sentencing proceedings, and to provide the sentencing judge and the United States Probation Office all law and information relevant to sentencing, favorable or otherwise. In addition, this Office may inform the sentencing judge and the United States Probation Office

of: (1) this agreement; and (2) the full nature and extent of Rajnees Gupta's activities and relevant conduct with respect to this case.

Stipulations

This Office and Rajnees Gupta agree to stipulate at sentencing to the statements set forth in the attached Schedule A, which hereby is made a part of this plea agreement. This agreement to stipulate, however, cannot and does not bind the sentencing judge, who may make independent factual findings and may reject any or all of the stipulations entered into by the parties. To the extent that the parties do not stipulate to a particular fact or legal conclusion, each reserves the right to argue the existence of and the effect of any such fact or conclusion upon the sentence. Moreover, this agreement to stipulate on the part of this Office is based on the information and evidence that this Office possesses as of the date of this agreement. Thus, if this Office obtains or receives additional evidence or information prior to sentencing that it determines to be credible and to be materially in conflict with any stipulation in the attached Schedule A, this Office shall not be bound by any such stipulation. A determination that any stipulation is not binding shall not release either this Office or Rajnees Gupta from any other portion of this agreement, including any other stipulation. If the sentencing court rejects a stipulation, both parties reserve the right to argue on appeal or at post-sentencing proceedings that the sentencing court was within its discretion and authority to do so. These stipulations do not restrict this Office's right to respond to questions from the Court and to correct misinformation that has been provided to the Court.

Waiver of Appeal and Post-Sentencing Rights

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

Immigration Consequences

Rajnees Gupta understands that, if he is not a citizen of the United States, his guilty plea to the charged offense may result in his being subject to immigration proceedings and removed from the United States by making him deportable, excludable, or inadmissible, or ending his naturalization. Rajnees Gupta understands that the immigration consequences of this plea will be imposed in a separate proceeding before the immigration authorities. Rajnees Gupta 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. Rajnees Gupta understands that he is bound by his guilty plea regardless of any immigration consequences of the plea.

Accordingly, Rajnees Gupta 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.

Other Provisions

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

This agreement was reached without regard to any civil or administrative matters that may be pending or commenced in the future against Rajnees Gupta. This agreement does not prohibit the United States, any agency thereof (including the Internal Revenue Service and Immigration and Customs Enforcement) or any third party from initiating or prosecuting any civil or administrative proceeding against Rajnees Gupta.

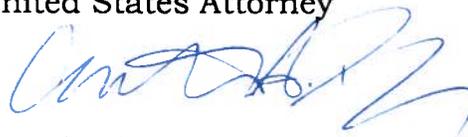
Prior to the date of sentencing, Rajnees Gupta shall: (1) file accurate amended personal returns for calendar years 2007, 2008, and 2009; (2) provide all appropriate documentation to the Internal Revenue Service in support of such returns, upon request; (3) pay to the Internal Revenue Service all taxes and any penalties owed on those returns or, if unable to do so, make satisfactory repayment arrangements with the Internal Revenue Service; and (4) fully cooperate with the Internal Revenue Service and comply with the tax laws of the United States. Further, Rajnees Gupta agrees to allow the contents of his IRS criminal file to be given to civil attorneys and support staff of the Internal Revenue Service to enable them to investigate any and all civil penalties that may be due and owing by Rajnees Gupta. With respect to disclosure of the criminal file to the Internal Revenue Service, Rajnees Gupta waives any rights under 26 U.S.C. § 7213 and Fed. R. Crim. P. 6(e) and any other right of privacy with respect to Rajnees Gupta's tax returns and return information.

No Other Promises

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

Very truly yours,

PAUL J. FISHMAN
United States Attorney



By: Charlton A. Rugg
Assistant U.S. Attorney

APPROVED:



Ronnell Wilson
Chief, Narcotics/OCDETF Unit

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

AGREED AND ACCEPTED:



Rajnees Gupta

Date: 3-6-2014

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



William Cagney, Esq.

Date: 03.06.2014

Plea Agreement With Rajnees Gupta

Schedule A

1. This Office and Rajnees Gupta agree to stipulate to the following fact:

a. The offense involved tax losses totaling \$197,051.

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