

United States District Court

Western District Of Wisconsin

UNITED STATES OF AMERICA

JUDGMENT IN A CRIMINAL CASE
(for offenses committed on or after November 1, 1987)

V.

Case Number: 07-CR-170-C-01

SABI ATTEYIH

Defendant's Attorney: Charles W. Giesen

The defendant, Sabi Atteyih, pleaded guilty to count 1 of the information.

ACCORDINGLY, the court has adjudicated defendant guilty of the following offense(s):

Title & Section	Nature of Offense	Date Offense Concluded	Count Number(s)
26 U.S.C. § 7201	Attempt to Evade or Defeat Tax; a Class D felony	December 31, 2002	1

The defendant is sentenced as provided in pages 2 through 6 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

IT IS FURTHER ORDERED that the defendant shall notify the United States Attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant shall notify the court and United States Attorney of any material change in the defendant's economic circumstances.

Defendant's Date of Birth: October 15, 1963

Defendant's USM No.: 06567-090

Defendant's Residence Address: 1116 N. Gammon Road
Madison, WI 53717

Defendant's Mailing Address: 1116 N. Gammon Road
Madison, WI 53717

February 27, 2008

Date of Imposition of Judgment

/s/ Barbara B. Crabb

Barbara B. Crabb
District Judge

February 28, 2008

Date Signed:

IMPRISONMENT

As to the one-count information, it is adjudged that defendant is committed to the custody of the Bureau of Prisons for a term of 12 months plus 1 day.

Defendant is neither a flight risk nor a danger to the community. Accordingly, execution of the sentence of imprisonment only is stayed until March 24, 2008, between the hours of noon and 2:00 p.m., when he is to report to an institution to be designated by further court order. The present release conditions are continued until March 24, 2008.

RETURN

I have executed this judgment as follows:

Defendant delivered on _____ to _____
at _____, with a certified copy of this judgment.

UNITED STATES MARSHAL
By _____
Deputy Marshal

SUPERVISED RELEASE

The term of confinement is to be followed by a three-year term of supervised release with standard conditions.

Defendant shall report to the probation office in the district to which defendant is released within 72 hours of release from the custody of the Bureau of Prisons.

Defendant shall not commit another federal, state, or local crime.

Defendant shall not illegally possess a controlled substance.

If defendant has been convicted of a felony, defendant shall not possess a firearm, destructive device, or other dangerous weapon while on supervised release.

Defendant shall cooperate with the collection of DNA by the U.S. Justice Department and/or the U.S. Probation and Pretrial Services Office as required by Public Law 108-405.

If this judgment imposes a fine or a restitution obligation, it shall be a condition of supervised release that defendant pay any such fine or restitution that remains unpaid at the commencement of the term of supervised release in accordance with the Schedule of Payments set forth in the Financial Penalties sheet of this judgment.

Defendant shall comply with the standard conditions that have been adopted by this court (set forth on the next page).

In light of the nature of the offense of conviction and defendant's history and characteristics, the following special conditions of supervised release are appropriate. Defendant is to:

- 1) Register with local law enforcement agencies and the state attorney general as directed by the supervising U.S. probation officer;
- 2) Provide the supervising U.S. probation officer any and all requested financial information;
- 3) Refrain from incurring new credit charges or opening additional lines of credit without approval of the probation officer;
- 4) Cooperate with the Collection Division of the IRS concerning the payment of all taxes, interest and penalties due and owing and allow unrestricted communication between the Collection Division and the probation office to monitor his compliance; and
- 5) Submit his person, residence, office, or vehicle to a search conducted by a U.S. probation officer at a reasonable time and in a reasonable manner whenever the probation officer has reasonable suspicion of contraband or evidence of a violation of a condition of release; failure to submit to a search may be a ground for revocation; defendant shall warn any other residents that the premises he is occupying may be subject to searches pursuant to this condition.

Because the instant offense is not drug related and defendant does not have a history of drug abuse, the requirement for mandatory drug testing set forth by 18 U.S.C. §§ 3563(a) and 3583(d) is waived.

STANDARD CONDITIONS OF SUPERVISION

- 1) Defendant shall not leave the judicial district without the permission of the court or probation officer;
- 2) Defendant shall report to the probation officer as directed by the court or probation officer and shall submit a truthful and complete written report within the first five days of each month;
- 3) Defendant shall answer truthfully all inquiries by the probation officer and follow the instructions of the probation officer;
- 4) Defendant shall support his or her dependents and meet other family responsibilities;
- 5) Defendant shall work regularly at a lawful occupation unless excused by the probation officer for schooling, training, or other acceptable reasons;
- 6) Defendant shall notify the probation officer at least ten days prior to any change in residence or employment;
- 7) Defendant shall refrain from excessive use of alcohol and shall not purchase, possess, use, distribute or administer any narcotic or other controlled substance, or any paraphernalia related to such substances except as prescribed by a physician;
- 8) Defendant shall not frequent places where controlled substances are illegally sold, used, distributed, or administered;
- 9) Defendant shall not associate with any persons engaged in criminal activity, and shall not associate with any person convicted of a felony unless granted permission to do so by the probation officer;
- 10) Defendant shall permit a probation officer to visit him or her at any time at home or elsewhere and shall permit confiscation of any contraband observed in plain view by the probation officer;
- 11) Defendant shall notify the probation officer within seventy-two hours of being arrested or questioned by a law enforcement officer;
- 12) Defendant shall not enter into any agreement to act as an informer or a special agent of a law enforcement agency without the permission of the court;
- 13) As directed by the probation officer, defendant shall notify third parties of risks that may be occasioned by defendant's criminal record or personal history or characteristics, and shall permit the probation officer to make such notifications and to confirm defendant's compliance with such notification requirement.

CRIMINAL MONETARY PENALTIES

Defendant shall pay the following total financial penalties in accordance with the schedule of payments set forth below.

<u>Count</u>	<u>Assessment</u>	<u>Fine</u>	<u>Restitution</u>
1	\$100.00	\$0.00	\$47,055.00
Total	\$100.00	\$0.00	\$47,055.00

Defendant is to pay restitution in the amount of \$47,055 to the Clerk of Court for the Western District of Wisconsin for disbursement to:

Internal Revenue Service
MPU Stop 151
P.O. Box 47-421
Doraville, GA 30362

No interest is to accrue on the unpaid portion of the restitution obligation.

Defendant is ordered to pay the full amount of his restitution obligation within 18 months.

As to the one-count information, defendant is to pay a \$100 criminal assessment penalty to the Clerk of Court for the Western District of Wisconsin immediately following sentencing.

Pursuant to 26 U.S.C. § 7206(1), defendant is responsible for the cost of prosecution in this case. However, the government has advised the court that no costs were incurred for the investigation and defendant pleaded guilty, saving the government the cost of prosecution.

Defendant has neither the present means nor earning capacity to pay a fine under § 5E1.2(c) without impairing his ability to make restitution, pay his outstanding tax liability and support himself and his family upon release. Therefore, no fine is ordered.

RESTITUTION

NAME OF PAYEE	TOTAL AMOUNT OF LOSS	AMOUNT OF RESTITUTION ORDERED	PRIORITY ORDER OF PAYMENT
Internal Revenue Service	\$ 128,938.00	\$ 47,055.00	
Totals:	\$128,938.00 (relevant conduct)	\$47,055.00 (count of conviction)	

SCHEDULE OF PAYMENTS

Payments shall be applied in the following order:

- (1) assessment;
- (2) restitution;
- (3) fine principal;
- (4) cost of prosecution;
- (5) interest;
- (6) penalties.

The total fine and other monetary penalties shall be due in full immediately unless otherwise stated elsewhere.

Unless the court has expressly ordered otherwise in the special instructions above, if the judgment imposes a period of imprisonment, payment of monetary penalties shall be due during the period of imprisonment. All criminal monetary penalties, except those payments made through the Federal Bureau of Prisons' Inmate Financial Responsibility Program, are made to the clerk of court, unless otherwise directed by the court, the probation officer, or the United States Attorney.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

In the event of a civil settlement between victim and defendant, defendant must provide evidence of such payments or settlement to the Court, U.S. Probation office, and U.S. Attorney's office so that defendant's account can be credited.