UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA	:	SEALED INDICTMENT
-v.-	:	18 Cr. ___ (___)
RAMSES OWENS, a/k/a "Ramses Owens Saad," DIRK BRAUER, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz,"	:	18 CRIM 693
Defendants.	:	

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COUNT ONE
(Conspiracy to Defraud the United States)
(OWENS, BRAUER)

The Grand Jury charges:

The Defendants and Associated Entities

1. At all times relevant to this Indictment, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, was a citizen and resident of Panama.

2. From at least in or around 1992, up through and including at least in or around 2010, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, worked as an attorney at Mossack Fonseca & Co. ("Mossack Fonseca"), a Panama-based global law firm and entity that specialized in creating foundations and trusts, incorporating offshore companies for a fee, and setting up overseas bank accounts for clients, including U.S. taxpayer clients.

3. At all times relevant to this Indictment, DIRK BRAUER, the defendant, was a citizen of Germany and a resident of Panama.

4. From at least in or around 2005, up through and including at least in or around 2017, DIRK BRAUER, the defendant, worked as an investment advisor for Mossfon Asset Management, S.A. ("Mossfon Asset Management"), a Panama-based asset management company, which was closely affiliated with Mossack Fonseca.

5. While employed as an attorney at Mossack Fonseca, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, assisted clients of Mossack Fonseca, including U.S. taxpayer clients, in, among other things, setting up offshore foundations, companies, and bank accounts. In so doing, OWENS worked closely with DIRK BRAUER, the defendant, along with others at Mossfon Asset Management, who helped manage the money in the offshore accounts after the accounts were established.

6. At all times relevant to this Indictment, RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, assisted U.S. taxpayer clients of Mossack Fonseca, including U.S. taxpayer clients in the Southern District of New York, in defrauding the Internal Revenue Service ("IRS") by concealing the clients' assets and investments, and the income generated by those assets and investments, from the IRS.

The Relevant Reporting Obligations of United States Taxpayers

7. The IRS is an agency of the United States Department of the Treasury responsible for administering and enforcing the tax laws of the United States and collecting the taxes owed to the Treasury of the United States.

8. United States citizens, resident aliens, and legal permanent residents (collectively, "U.S. taxpayers") are obligated to file a U.S. Individual Income Tax Return, Form 1040 ("Form 1040") with the IRS reporting their worldwide income for each year if their gross income for the tax year exceeded a threshold amount. On the Form 1040, the U.S. taxpayer must also report all capital gains, e.g., profits from the sale of stock or real estate, which he or she received. These requirements apply equally to income and capital gains earned abroad, on which U.S. taxpayers are obligated to pay U.S. taxes.

9. In addition, on Schedule B of Form 1040, the U.S. taxpayer must indicate whether "at any time during [the relevant calendar year]" he or she had "an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account." If the U.S. taxpayer answers that question in the affirmative, then the U.S. taxpayer must indicate the name of the particular country or countries in which the account is, or the accounts are, located.

10. Separate and apart from the obligation to file Forms 1040 that report all income and capital gains, U.S. taxpayers who have a financial interest in, or signature authority over, a financial account in a foreign country with an aggregate value of more than $10,000 at any time during a particular calendar year are required to file with the United States Department of the Treasury a Report of Foreign Bank and Financial Accounts, FinCEN Report 114 (formerly TD F 90-22.1) ("FBAR"). At all times relevant to this Indictment, the FBAR for any calendar year was required to be filed on or before June 30 of the following calendar year. In general, the FBAR requires that the U.S. taxpayer filing the form identify the financial institution at which the financial account is held, the type of account (bank, securities, or other), the account number, and the maximum value of the account during the calendar year for which the FBAR is being filed.

11. When a U.S. taxpayer beneficially owns[1] a bank account, securities account, or other financial account that is maintained outside the United States, but fails to disclose the account or the income generated in the account on Schedule B of Form 1040 or on an FBAR, the account is referred to as an "undeclared account."

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[1] Beneficial ownership, as used herein, means that a person enjoys the benefits of ownership of an asset regardless of the nominal owner of that asset.

12. At all times relevant to this Indictment, a federal tax was imposed on the transfer of the taxable estate of every decedent who was a U.S. taxpayer and whose gross estate, plus adjusted taxable gifts and specific exemptions, was more than $5,450,000.

13. At all times relevant to this Indictment, the IRS's Offshore Voluntary Disclosure Program ("OVDP") was a voluntary disclosure program specifically designed for U.S. taxpayers with exposure to potential criminal liability and/or substantial civil penalties due to a willful failure to report foreign financial assets and pay all tax due in respect of those assets. As part of their participation in the OVDP, U.S. taxpayers have immunity from criminal prosecution so long as they cooperate fully and truthfully with the IRS and pay all back taxes due, along with interest and penalties.

The Conspiracy

14. From at least in or about 2000 through in or about 2017, RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, conspired with each other, and with others known and unknown, to help U.S. taxpayer clients of Mossack Fonseca conceal assets and investments, and the income generated by those assets and investments, from the IRS through fraudulent, deceitful, and dishonest means.

Means and Methods of the Conspiracy

15. Among the means and methods by which RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, and their co-conspirators would and did carry out the conspiracy were the following:

a. In order to conceal their clients' assets and income from the IRS, OWENS and BRAUER aided, assisted, advised, facilitated the establishment of, maintained, and managed undeclared accounts on behalf of U.S. taxpayers who were clients of Mossack Fonseca.

b. OWENS and BRAUER created, marketed, sold, and serviced sham foundations[2] and shell companies[3] formed under the laws of countries such as Panama, Hong Kong, and the British Virgin Islands ("BVI") to conceal, from the IRS and others, the ownership by U.S. taxpayers of accounts established at overseas banks, as well as the income generated in those accounts.

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[2] As used herein, a "sham foundation" is a legal entity that is established under the laws of a jurisdiction outside of the United States for the purpose of obscuring beneficial ownership of assets held by the foundation or the corporate entities held by the foundation.

[3] As used herein, a "shell company" is a corporate entity formed under the laws of a jurisdiction outside of the United States for the purpose of holding assets and obscuring the beneficial ownership of those assets. A shell company does not have an actual business function other than holding assets.

c. The sham foundations were one of the primary products marketed by OWENS and BRAUER at Mossack Fonseca. Mossack Fonseca advertised the sham foundations as including asset protection and privacy. OWENS also advised clients that the sham foundations provided tax benefits in multiple jurisdictions, including the United States. As structured by Mossack Fonseca, the sham foundations typically "owned" the shell companies that nominally held the undeclared assets on behalf of the U.S. taxpayer clients of Mossack Fonseca.

d. The sham foundations and related shell companies were incorporated in various foreign countries and typically held one or more bank accounts in different foreign countries. The names of Mossack Fonseca's clients generally did not appear anywhere on the incorporation paperwork for the sham foundations or related shell companies, and the clients typically did not have signature authority on associated bank accounts. However, the clients beneficially owned the assets in the bank accounts.

e. The clients were instructed by OWENS, BRAUER, and others to transfer their assets, typically real property and bank accounts, to the sham foundations and related shell companies, in order to conceal their true ownership from the U.S. government and other interested parties, including creditors.

f. Although the clients transferred ownership of their assets into the names of the sham foundations and related shell companies, which had nominee officers and directors provided by Mossack Fonseca, the clients continued to have complete access to the assets and complete control over the assets.

g. To continue assisting with the concealment of the clients' assets, and in exchange for additional fees, OWENS and BRAUER provided support to the clients who had purchased the sham foundations and related shell companies by providing corporate meeting minutes, resolutions, mail forwarding, and signature services.

h. In order to conceal assets and income from the IRS, OWENS and BRAUER aided, assisted, advised, and facilitated the transfer of the clients' funds to the undeclared bank accounts nominally held by the shell companies.

i. OWENS and BRAUER purposefully established the bank accounts in locations with strict bank secrecy laws, which impeded the ability of the United States to obtain bank records for the accounts.

j. In certain cases, OWENS and BRAUER met with U.S. taxpayer clients of Mossack Fonseca within the Southern District of New York and elsewhere to solicit and maintain clients for Mossack Fonseca by falsely representing that the taxpayers could lawfully avoid paying income taxes by placing their income

and assets in the name(s) of the various shell companies and sham foundations.

k. OWENS and BRAUER caused U.S. taxpayer clients of Mossack Fonseca to travel outside the United States, to destinations including Switzerland, Panama, the Bahamas, and Costa Rica, to provide banking services and investment advice related to their undeclared accounts.

l. OWENS and BRAUER instructed U.S. taxpayer clients of Mossack Fonseca about how to repatriate funds to the United States from their offshore bank accounts, in a manner designed to keep the undeclared bank accounts concealed. Among other things, OWENS and BRAUER instructed clients to use debit cards and fictitious sales to repatriate their funds covertly.

m. U.S. taxpayers who conspired with OWENS and BRAUER filed false and fraudulent Forms 1040, which, among other things, failed to report their interest in their undeclared accounts and the income generated in their undeclared accounts.

n. Certain U.S. taxpayers who conspired with OWENS and BRAUER failed to file FBARs identifying their undeclared accounts.

OWENS and BRAUER's U.S. Taxpayer Clients at Mossack Fonseca

16. At various times relevant to this Indictment, RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, carried out the means and methods of the conspiracy

with respect to various U.S. taxpayer clients of Mossack Fonseca. Details for several examples of those U.S. taxpayer clients — who are only a subset of the U.S. taxpayer clients of Mossack Fonseca with whom OWENS and BRAUER unlawfully conspired — are set forth more fully below.

Client-1

17. Client-1 is a U.S. citizen. Client-1 grew up in the United States and currently lives in Manhattan.

18. In or about 2001, when Client-1 was approximately 33 years old, Client-1 moved to London, United Kingdom. In London, Client-1 worked as a liaison between investors and financial managers, and earned fees when a potential investor whom Client-1 introduced to a financial manager made an investment.

19. While in London, Client-1 decided to open an offshore trust to hold the money that Client-1 was earning. Client-1 was referred to RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, for assistance in creating such a trust.

20. Thereafter, Client-1 met with RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, at Mossack Fonseca's headquarters in Panama. OWENS explained to Client-1 the manner in which he would set up the trust for Client-1. Shortly after this meeting, OWENS opened two offshore bank accounts for Client-1 at a bank located on the Isle of Man. The two offshore accounts on the Isle of Man were nominally held by two offshore shell

companies, which were formed by Mossack Fonseca, conducted no real operations, and existed solely for the purpose of holding Client-1's offshore accounts. Client-1 selected the names of the two shell companies at the instruction of OWENS. OWENS also formed two offshore sham foundations for Client-1, which Client-1 understands were the owners of the two shell companies that nominally held Client-1's accounts on the Isle of Man.

21. Initially, Client-1 deposited approximately $1 million U.S. dollars in value, which Client-1 had earned from Client-1's job, into the two offshore bank accounts on the Isle of Man. Over time, Client-1 continued to deposit Client-1's earnings into those accounts, making additional deposits that totaled approximately several million U.S. dollars in value.

22. RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, who held himself out as an international tax expert, and who was aware that Client-1 was a U.S. citizen, falsely advised Client-1 that Client-1 would not have to report any of this income to the IRS, so long as Client-1 did not invest in U.S. securities, U.S. real estate, or anything related to the United States. OWENS never told Client-1 that Client-1 was obligated to report the existence of Client-1's foreign bank accounts, and the income that Client-1 earned on Client-1's foreign investments, as OWENS well knew that Client-1 was legally required to do. Client-1 relied on OWENS' advice.

23. In or around 2005, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, moved Client-1's money from the two offshore accounts at a bank on the Isle of Man to an offshore account at a bank located in Hong Kong. The offshore account in Hong Kong was nominally held by a new offshore shell company, which was formed by Mossack Fonseca, conducted no real operations, and existed solely for the purpose of holding Client-1's offshore account in Hong Kong. Client-1 chose the name of the shell company at OWENS' instruction. Mossack Fonseca also formed a new offshore sham foundation for Client-1. At or around that time, Client-1 moved back to the United States on a permanent basis.

24. In or around the fall of 2008, Client-1 met with RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, at a hotel in Manhattan. During that meeting, OWENS introduced Client-1 to BRAUER. BRAUER told Client-1, in sum and substance, that BRAUER was going to make money for Client-1 by making certain investments with Client-1's offshore assets. During the meeting, Client-1 told OWENS, in sum and substance, that Client-1 was interested in entering the OVDP and disclosing Client-1's offshore bank account to the IRS, so that Client-1 could bring Client-1's offshore money back to the United States.

25. At this meeting, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, told Client-1, in sum and substance, that joining the OVDP would not be necessary. Instead, OWENS

recommended that Client-1 speak with Richard Gaffey, a/k/a "Dick Gaffey" (who is charged as a defendant in other counts of this Indictment). Gaffey, at all times relevant to this Indictment, was a partner at a U.S.-based accounting firm (the "U.S. Accounting Firm"). OWENS stated to Client-1, in sum and substance, that Gaffey was an international tax accountant based in the United States and that Gaffey could assist Client-1 in repatriating the money to the U.S. without having to disclose Client-1's offshore bank account in Hong Kong to the IRS.

26. On or about November 7, 2008, Client-1 met with Gaffey at a train station in Boston, Massachusetts. During that meeting, Client-1 told Gaffey that Client-1 wanted to bring Client-1's offshore money back to the United States. In response, Gaffey told Client-1, in sum and substance, that there were different ways to accomplish that goal, including by putting the money into artwork or real estate, or by "selling" a real or made-up company. At the time, Client-1 did not agree to pursue any of these ideas because Client-1 was still interested in entering the OVDP.

27. In or about February 2009, Client-1 had another meeting with RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, in Panama. At that time, Client-1 again told OWENS, in sum and substance, that Client-1 wanted to enter the OVDP. OWENS reiterated that entering the OVDP would not be necessary and that Client-1 should not do it. OWENS asked whether Client-1 had spoken

with Gaffey, and Client-1 relayed to OWENS what Gaffey had told Client-1. OWENS had follow-up questions for Gaffey regarding how the money could be repatriated through the sale of a company, and specifically, OWENS wanted to know whether Client-1 would have to pretend to sell all of the company or just some of it. Client-1 wrote down OWENS' questions and, subsequently, asked Gaffey for the answers to them. Gaffey, in response, provided additional guidance to Client-1 about how Client-1 could continue to conceal Client-1's offshore account by creating a fictitious company sale.

28. Thereafter, in or around 2009, Client-1 followed the advice of Gaffey and RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and covertly repatriated approximately $3 million of Client-1's offshore money to the United States. Client-1 was able to repatriate that money covertly by falsely stating on Client-1's 2009 federal tax return that the money was the result of the sale of a company, even though, in truth, it was not. After Client-1 repatriated approximately $3 million in this manner, approximately $1 million still remained in Client-1's offshore account, the existence of which Client-1 continued to conceal from the IRS.

29. At the time the offshore money was repatriated to the United States, Client-1's offshore account was located at a bank in Switzerland because Mossack Fonseca had moved Client-1's money to Switzerland from Hong Kong. RAMSES OWENS, a/k/a "Ramses

Owens Saad," the defendant, arranged to have Client-1's approximately $3 million repatriated by wiring it from the bank in Switzerland to a domestic bank account held by Client-1.

30. Client-1 did not disclose to Client-1's tax preparer the fact that, in truth, the approximately $3 million had come from an offshore bank account and was not actually from the sale of a company. Moreover, the fictitious sale was included in Client-1's 2009 federal tax return for tax purposes, and Client-1's offshore bank account was not disclosed on that return, or on Client-1's federal tax returns for other years, as required by law.

31. Client-1 paid Gaffey for his advice regarding the fraudulent repatriation of the offshore money.

32. In or around late 2013, without consulting either RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, or Gaffey, Client-1 entered the OVDP, and reported the existence of Client-1's previously undisclosed accounts to the IRS. In connection with entering the OVDP, Client-1 sought and obtained records regarding Client-1's undeclared accounts from DIRK BRAUER, the defendant, and from a co-conspirator at Mossack Fonseca who is not named as a defendant herein ("CC-1"). At that time, in response to hearing that Client-1 was in the process of entering the OVDP, both BRAUER and CC-1 asked Client-1 not to disclose their names to the IRS.

33. On Client-1's Forms 1040 for the tax years 2001 through and including 2013, prior to entering the OVDP, Client-1 falsely and fraudulently failed to report Client-1's interest in, or signature or other authority over, Client-1's undeclared accounts that were opened, maintained, and managed by Mossack Fonseca. Moreover, for these years, Client-1 failed to file FBARs disclosing these undeclared accounts.

Client-2

34. Client-2 is Harald Joachim von der Goltz, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz" (who is charged as a defendant in other counts of this Indictment). Von der Goltz is a German-born national who grew up in Guatemala, and who has been a resident of the United States since approximately 1984.

35. As a resident alien of the United States, von der Goltz is subject to U.S. tax laws, which require him to report and pay income tax on worldwide income, including income and capital gains generated in domestic and foreign bank accounts. At all times relevant to this Indictment, von der Goltz evaded these requirements by setting up a series of shell companies and bank accounts, and hiding his beneficial ownership of the shell companies and bank accounts from the IRS. Von der Goltz was assisted in this scheme by RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and by Gaffey.

36. As part of this fraudulent scheme, and as discussed in greater detail below, von der Goltz, Gaffey, and RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, have falsely claimed that von der Goltz's elderly mother (the "Mother") is the sole beneficial owner of the shell companies and bank accounts at issue. At present, the Mother is approximately 102 years old. She is a Guatemalan citizen and resident, and — unlike von der Goltz — she is not a U.S. taxpayer.

Von der Goltz's Beneficial Ownership of the Relevant Entities and Assets

37. Beginning in or around at least the 1980s, von der Goltz used the services of Mossack Fonseca to create various foreign entities, which are shell companies (the "Revack Entities"), for the purpose of holding unreported assets for himself in the U.S. and abroad. The Revack Entities were initially "owned" by an overlying trust (the "Revack Trust") and, later, by an overlying foundation (the "Revack Holdings Foundation"), which were also created by Mossack Fonseca. The relevant documentation regarding the Revack Trust and the Revack Holdings Foundation, which dates to in or about 1988, makes clear that von der Goltz was, at all relevant times, a beneficial owner of the Revack Entities, along with the other assets of the Revack Trust and the Revack Holdings Foundation.

38. The Revack Trust, domiciled in the BVI, was first formed in or about 1988. The trust agreement for the Revack Trust (the "Revack Trust Agreement"), which was written with the assistance of Mossack Fonseca, stated that upon the death of von der Goltz's father – which occurred in or about 1990 – the assets in the trust were for the use and benefit of von der Goltz. The Revack Trust Agreement identified von der Goltz as the trust's primary beneficiary. The Revack Trust Agreement also identified von der Goltz's wife and his three children as secondary beneficiaries. The Revack Trust Agreement made no mention of von der Goltz's Mother, from whom von der Goltz's father was estranged at the time of the Revack Trust's creation.

39. Later, in or about 2007, von der Goltz used the services of Mossack Fonseca, including the services of RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, to resettle the Revack Trust into the Revack Holdings Foundation, domiciled in Panama. The original regulations for the foundation (the "Revack Holdings Foundation Regulations") – which were maintained by Gaffey in the files of the U.S. Accounting Firm – identified von der Goltz as the first beneficiary of the Revack Holdings Foundation, consistent with his status as the primary beneficiary of the Revack Trust. The Revack Holdings Foundation Regulations identified the other beneficiaries of the Revack Holdings Foundation as von der Goltz's wife and three children. The Revack

Holdings Foundation Regulations further identified von der Goltz as the founder and manager of the Revack Holdings Foundation, and they identified Gaffey as a substitute manager. Mossack Fonseca was identified as the resident agent, and OWENS was identified as a member of the foundation council. Like the Revack Trust Agreement, the Revack Holdings Foundation Regulations made no mention of the Mother.

40. The Revack Holdings Foundation Regulations provided that von der Goltz was to contribute assets to the Revack Holdings Foundation, and that those assets were to be held and owned by the foundation. Moreover, the Revack Holdings Foundation Regulations stated that after von der Goltz's death, the Revack Holdings Foundation was to distribute between 20% and 40% of its annual income to his family members, i.e., von der Goltz's wife and three children, in a "tax efficient manner." At von der Goltz's insistence, the Revack Holdings Foundation Regulations also cautioned that "[a]ny family member engaging in reprehensible conducts [sic], or marrying an unacceptable trouble making or gold-digging spouse, can be either partially or totally eliminated from receiving any benefits from the Foundation."

41. The Revack Holdings Foundation Regulations further provided that von der Goltz's initial contributions to the Revack Holdings Foundation were to serve as the "base" for growth of the Revack Holdings Foundation, not only of the investments

contributed, but also to provide liquidity for future investments in private equity, real estate, and "fun investments" that had been "thoroughly researched and fit into the philosophy of the founder [von der Goltz]."

42. The Revack Holdings Foundation, through various Revack Entities, made investments of the type described in the Revack Holdings Foundation Regulations, totaling tens of millions of dollars in value. For instance, the December 31, 2012, balance sheets for the Revack Holdings Foundation and the Revack Entities, which were also maintained by Gaffey in the files of the U.S. Accounting Firm, listed out the entities' various investments, including investments in private equity companies, real estate investment companies, and a watch company founded by von der Goltz. The December 31, 2012 balance sheets further reflect that, as of that date, the investments made by the Revack Entities had a total value of approximately $35,012,126.

The Evasion of von der Goltz's
U.S. Reporting and Tax Obligations

43. Beginning in or about 2000, von der Goltz maintained bank accounts held in the names of various Revack Entities, as well as the Revack Holdings Foundation (the "Revack Bank Accounts"). At all times relevant to this Indictment, the Revack Bank Accounts, which included investment accounts as well as checking and savings accounts, were located both in the United

States and abroad at various financial institutions. Von der Goltz — as the beneficiary of the Revack Trust and the Revack Holdings Foundation, and as a beneficial owner of the Revack Entities — was a beneficial owner of the assets in the Revack Bank Accounts. However, von der Goltz used the assets in the Revack Bank Accounts for his personal benefit without properly reporting the assets to the IRS or paying the appropriate income taxes on income generated by the assets as he was legally obligated to do. Von der Goltz was assisted in that effort by RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and by Gaffey.

44. RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and Gaffey served as the authorized signatories on the Revack Bank Accounts, and facilitated the opening of those accounts in a manner designed to conceal von der Goltz's beneficial ownership from the IRS. As an example, between in or about 2010 and 2013, Gaffey and OWENS assisted von der Goltz in opening domestic Revack Bank Accounts in the name of a particular Revack Entity, EMJO Investments Limited ("EMJO"), at banks in Boston, Massachusetts and New York, New York. At all times relevant to this Indictment, von der Goltz was the sole beneficial owner of EMJO and the assets that EMJO held. However, Gaffey and OWENS did not identify von der Goltz as such when they opened these accounts at the U.S.-based banks. Instead, Gaffey and OWENS signed IRS

Form W-8BENs,[4] falsely certifying to the banks that the accounts were not subject to U.S. income tax withholding, because EMJO, a foreign shell entity, beneficially owned the assets in the accounts. As a result, although these accounts made investments that generated income, no U.S. income tax was reported or paid on the gains generated.

45. As another example, in the early 2000s, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, assisted von der Goltz in opening foreign bank accounts in the names of various Revack Entities at a bank in Panama (the "Panamanian Bank"). In contrast to the account opening documentation supplied to the U.S. banks, described above, the account opening documentation for the Panamanian Bank identified von der Goltz as the beneficial owner of the assets in these accounts. OWENS, however, served as a director of the Revack Entities that nominally held the accounts, held signature authority over the accounts, and directed transfers to and from the accounts on von der Goltz's behalf, including to and from places within the United States. Although the Revack Entities accounts at the Panamanian Bank held millions of dollars in assets, von der Goltz never reported the existence of the accounts, or the interest generated in the accounts, to the IRS, nor did he ever file FBARs with respect to the accounts.

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[4] The IRS Form W-8BEN is a tax form that identifies the foreign status of non-U.S. persons for U.S. tax withholding purposes.

46. RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and Gaffey discussed with each other the need to conceal von der Goltz's beneficial ownership status in the United States. For instance, in an email to Gaffey dated June 5, 2007, OWENS proposed ways in which he and Gaffey could help von der Goltz conceal his ownership of EMJO from U.S. companies in which EMJO was an investor. OWENS stated that "I know it is not good to comment this by email," but he had been unable to reach Gaffey via phone and wanted Gaffey to "see this message the soonest." OWENS then informed Gaffey that several U.S. companies had requested the "real and final beneficial owner" of EMJO, "which name, as you know, we cannot disclose." OWENS further stated that von der Goltz's passport should not be provided "as we cannot make a link" between von der Goltz and EMJO "inside the USA." OWENS suggested providing, instead, the passport of the Mother. OWENS also stated that he had suggested to Mossack Fonseca that he (OWENS) – who, like the Mother, is not a U.S. taxpayer – be identified as the beneficial owner of EMJO, but his partners at Mossack Fonseca "did not like the idea."

47. Von der Goltz, as a beneficial owner of these assets, regularly benefited from the money in the Revack Bank Accounts. Email correspondence shows that from at least in or about 2003 through 2016, Gaffey instructed various individuals, including individuals at Mossack Fonseca, to wire funds from

various Revack Bank Accounts to entities and accounts that personally benefited von der Goltz. Gaffey repeatedly directed the payment of von der Goltz's various personal expenses, including hunting trips, grouse shoots, art, hangar rentals, and mortgage payments, as well as the payment of purported personal loans. Bank records show that between in or about 2010 and 2016, von der Goltz received over $1.4 million into his personal bank accounts from accounts nominally held by EMJO, alone.

48. On von der Goltz's Forms 1040 for the tax years 2000 through and including 2016, von der Goltz falsely and fraudulently failed to report the income and capital gains generated in connection with the domestic Revack Bank Accounts. He also falsely and fraudulently failed to report his interest in, or signature or other authority over, the offshore, undeclared Revack Bank Accounts. Moreover, for these years, von der Goltz failed to file FBARs disclosing his beneficial ownership of the offshore, undeclared Revack Bank Accounts.

Additional Payments Made to Promote the Scheme

49. Von der Goltz compensated RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and Gaffey for their assistance in perpetrating this fraudulent scheme. For example, between in or about June of 2011 and June of 2014, von der Goltz used his undeclared accounts at the Panamanian Bank to make a series of payments to OWENS at a new law firm (the "Owens Firm"), which OWENS

joined sometime after 2010, and to Gaffey at the U.S. Accounting Firm. These payments, which went from Panama to or through places in the United States, included an April 15, 2013 transfer of $110,000 to OWENS at the Owens Firm. This transfer, which constituted the repayment of a loan made by the Owens Firm as part of the scheme, was routed through a correspondent bank in New York, New York.

50. The scheme was also promoted through a series of wire transfers from bank accounts in Panama and Switzerland to places in the United States. These wire transfers, which were sent between in or about May 2007 and July 2011, were made in order to fund capital calls[5] for U.S. investments. RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, Gaffey, and von der Goltz made these U.S. investments through the Revack Entities, rather than through von der Goltz individually, so that von der Goltz could invest in U.S. venture capital funds and evade the payment of U.S. taxes on the capital gains.

The Fraud Involving the Swiss Bank Revack Accounts

51. In or about November 2007, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and Gaffey began working together to open certain Revack Bank Accounts for von der Goltz at

[5] A capital call is a legal right of an investment firm or an insurance firm to demand a portion of the money promised to it by an investor when the need arises, pursuant to a previous agreement between the parties.

a bank in Switzerland (the "Swiss Bank"). Those accounts were held in the names of EMJO (the "Swiss Bank EMJO Account") and the Revack Holdings Foundation (collectively, the "Swiss Bank Revack Accounts"). OWENS and Gaffey determined, and discussed via email, that individuals other than von der Goltz would serve as signatories on the Swiss Bank Revack Accounts. Ultimately, OWENS, along with two other individuals, held signature authority over these accounts, which were established in or about January 2008.

52. Bank account forms for the Swiss Bank Revack Accounts identified von der Goltz as the sole beneficial owner of the assets held in these accounts. Notably, these forms listed an address for von der Goltz in Guatemala, even though von der Goltz had been living permanently in the United States since approximately 1984, and RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and Gaffey were well aware that von der Goltz was a U.S. resident. Moreover, despite the fact that the forms identified von der Goltz as the sole beneficial owner of the assets in the accounts, OWENS also signed "Declarations of Non-U.S. status" for "Corporations and Other Entities" for the accounts, which falsely certified that the nominal foreign account holders — i.e., the Revack Holdings Foundation and EMJO — were the "beneficial owner[s]" of the accounts for United States tax purposes.

53. Email correspondence between RAMSES OWENS, a/k/a

"Ramses Owens Saad," the defendant, Gaffey, and a Swiss Bank representative reveals that during the years that the Swiss Bank Revack Accounts were held at the Swiss Bank, von der Goltz visited the bank, met with bank representatives, and provided instructions to the bank, including instructions concerning payments that should be made from the Swiss Bank EMJO Account. In this email correspondence, the participants repeatedly referred to von der Goltz as the beneficial owner of the Swiss Bank Revack Accounts.

54. In or about May 2013, von der Goltz, with the assistance of RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, altered the Revack Holdings Foundation Regulations. The new documentation (the "Amended Revack Holdings Foundation Regulations") listed, for the first time, the Mother as the first beneficiary of the Revack Holdings Foundation. As a result, the Mother also became the purported beneficial owner of EMJO, and a purported beneficial owner of all the other Revack Entities. However, the beneficial ownership forms on the Swiss Bank Revack Accounts were not changed, and von der Goltz retained his sole financial interest in these accounts.

55. On or about June 14, 2013, shortly after the issuance of the Amended Revack Holdings Foundation Regulations, von der Goltz received, into a personal bank account at a bank in Boston, Massachusetts (the "Boston Bank"), a transfer of approximately $430,000 from the Swiss Bank EMJO Account. Email

correspondence from June 2013 reveals that at the time von der Goltz received this transfer from the Swiss Bank EMJO Account, he needed money to pay off an outstanding home equity line of credit at the Boston Bank. As bank records from the Swiss Bank show, the funds from the Swiss Bank EMJO Account were the result of the liquidation of shares in precious metals held by the account. However, because the account was not identified as a U.S. account, and no IRS Form W-9[6] was on file with the Swiss Bank, no taxes were withheld from any capital gains generated from the sale. Similarly, no taxes were paid on any gains generated by the sale because von der Goltz, with Gaffey's assistance as the return preparer, filed a Form 1040 for the 2013 tax year that falsely failed to report this income to the IRS.

56. Subsequently, in or about the fall of 2016, after von der Goltz became aware that he was under investigation by the U.S. Department of Justice ("DOJ"), von der Goltz provided the DOJ with an IRS Form 3520, which is a form used to report gifts received from a foreign person. The Form 3520 that von der Goltz provided to the DOJ, which purported to cover the 2013 tax year, characterized the transfer of approximately $430,000 from the Swiss Bank EMJO Account as a non-taxable "gift" from a foreign person, i.e., the Mother, who is a Guatemalan citizen and resident.

[6] The IRS Form W-9 is a tax form that identifies an individual as a U.S. taxpayer.

As discussed above, however, this transfer was not a non-taxable gift from a foreign person, but rather a transfer of von der Goltz's own money to one of his personal domestic bank accounts. Furthermore, there is no record of the Form 3520 ever having been filed with the IRS. Instead, von der Goltz appears to have provided it to law enforcement for the first time after learning that he was under investigation for tax evasion.

The False FBARs

57. By letter dated March 4, 2014, the Swiss Bank informed von der Goltz that, pursuant to requirements under the Foreign Account Tax Compliance Act and the Swiss Bank Program run by the DOJ, the bank had undertaken a review of its account relationships and that, in the course of that review, the bank had identified von der Goltz's accounts as "U.S. related" because he was the beneficial owner of the accounts and had U.S. resident status. The Swiss Bank further informed von der Goltz that the bank, in certain circumstances, could be required to report his accounts, and provide his identity, to the United States. In the letter, the bank encouraged von der Goltz to enter into the IRS's OVDP and voluntarily report his accounts to the IRS himself.

58. In or about April 2014, von der Goltz retained a U.S.-based law firm (the "U.S. Law Firm") to assist him with entering into the OVDP. However, in or about September 2014, instead of entering into the OVDP, von der Goltz filed amended

FBARs for the years 2009 to 2013 (the "Amended FBARs"). The Amended FBARs were prepared by Gaffey and the U.S. Law Firm.

59. The Amended FBARs filed by von der Goltz were materially false. Prior to 2014, von der Goltz had annually filed FBARs reporting his interest in two foreign accounts held in his personal name; however, he did not report his interest in any accounts at the Swiss Bank. The Amended FBARs reported that von der Goltz had signature authority, but no financial interest in, the Swiss Bank Revack Accounts. However, as von der Goltz, Gaffey, and RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, well knew, von der Goltz was the beneficial owner of those accounts and he did not actually have signature authority by design. Accordingly, the Amended FBARs contained false statements that directly contradicted the contents of the account records from the Swiss Bank. The Amended FBARs also failed to include other Revack Bank Accounts in which von der Goltz held a financial interest, including the undeclared accounts at the Panamanian Bank, which the Revack Entities nominally held.

OWENS' Proposal for How to Continue the Fraud in the Event of the Mother's Death

60. In or around November 2014, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, von der Goltz, Gaffey, a prospective investment advisor (the "Investment Advisor"), and others met in London, United Kingdom, to discuss the Revack

Holdings Foundation. Von der Goltz informed the Investment Advisor that the purpose of the meeting was to provide an overview of the structure of the Revack Holdings Foundation and the assets it held, which the Investment Advisor understood to be valued at approximately $30 million.

61. At the meeting in London, United Kingdom, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, gave a Power Point presentation. In his presentation, OWENS proposed that upon the death of the Mother, the Revack Holdings Foundation be restructured to put a new foundation in place that OWENS — who is not a U.S. taxpayer — owned and controlled. OWENS suggested that if the Revack Holdings Foundation was restructured in this manner, von der Goltz and von der Goltz's children would be able to evade paying U.S. taxes on the Revack Holdings Foundation's earnings. After hearing OWENS' presentation, the Investment Advisor expressed to von der Goltz the Investment Advisor's belief that restructuring the foundation in the manner that OWENS had proposed — i.e., with OWENS set up to be a straw beneficial owner — would be illegal in the United States.

Von der Goltz's False Statements to the DOJ

62. In or about early May 2016, a representative of the U.S. Law Firm (the "U.S. Law Firm Representative") contacted the DOJ on von der Goltz's behalf. The U.S. Law Firm Representative indicated that von der Goltz had recently appeared in news reports

regarding the "Panama Papers," and offered to make von der Goltz available for an interview to "correct" the statements that had been made about him in the press. The so-called Panama Papers story broke on or about April 3, 2016, when a global network of investigative journalists disclosed that it possessed approximately 11.5 million documents of Mossack Fonseca, which had been obtained from an unnamed source.

63. On or about May 11, 2016, shortly after contacting the DOJ on von der Goltz's behalf, the U.S. Law Firm Representative followed up with an email. In this email, which the U.S. Law Firm Representative sent to a DOJ official in New York, New York, the U.S. Law Firm Representative included a "Statement of Facts" which purportedly described von der Goltz's "situation." The Statement of Facts, which was written in the first person with von der Goltz as the speaker, falsely represented, in substance and in part, that upon the death of von der Goltz's father, in 1990, the Mother became the beneficial owner of EMJO and the other Revack Entities. The Statement of Facts further falsely represented, in substance and in part, that von der Goltz was not the beneficial owner of EMJO, that he had "signature only" authority over the Swiss Bank EMJO Account, and that he had not used EMJO "to hide funds from the U.S. or other tax authorities." The email also attached copies of the materially false Amended FBARs, which von der Goltz filed in 2014.

64. Approximately one week later, on or about May 19, 2016, von der Goltz was interviewed by representatives of the DOJ, including an Assistant United States Attorney for the Southern District of New York, and Special Agents from an IRS Field Office in New York, New York. During the interview, which was also attended by the U.S. Law Firm Representative, von der Goltz falsely stated, in substance and in part, that he only had signature authority over the Swiss Bank EMJO Account, and that the Revack Entities were beneficially owned by the Mother.

Client-3

65. Client-3 was a U.S. citizen and businessperson who passed away in or about September 2017.

66. Prior to Client-3's death, Client-3 cooperated with the DOJ, and supplied the DOJ with numerous emails and other materials documenting Client-3's longstanding relationship with Mossack Fonseca, which dates back to at least 2005. At the direction of the U.S. government, Client-3 also participated in consensually monitored telephone calls with DIRK BRAUER, the defendant, and introduced BRAUER to an undercover law enforcement agent (the "Undercover"), as set forth in greater detail below.

Materials Documenting Client-3's Relationship with Mossack Fonseca

67. Incorporation documents provided by Client-3 show that Mossack Fonseca created a number of shell companies for

Client-3, which were incorporated in jurisdictions such as Turks & Caicos and the BVI. In addition to supplying Client-3 with shell companies, Mossack Fonseca also provided Client-3 with nominee officers and directors for the companies. Many of the companies that Mossack Fonseca used for Client-3 were created specifically for Client-3, and at least one of the companies was a "shelf company," created in advance by Mossack Fonseca and kept unused on a virtual "shelf" until a client needed it. At the time when these shell companies were created, the share certificates were issued as "bearer shares," meaning that there was no record of shareholders, and whomever physically held shares could cash them in. Mossack Fonseca also set up a sham foundation for Client-3 to serve as a shareholder of the shell companies.

68. Mossack Fonseca ultimately set up dozens of foreign bank accounts for Client-3, which were nominally held by these offshore shell companies, in jurisdictions that included Panama, Switzerland, and Andorra, all for the purpose of shielding Client-3's interest in these accounts and evading U.S. taxes. After Client-3 sent money to Mossack Fonseca for deposit into these accounts, Client-3 relied on Mossack Fonseca, and in particular, on DIRK BRAUER, the defendant, to invest the money for Client-3. Mossack Fonseca also created offshore shell companies that were used to purchase property for Client-3, for the purpose of shielding Client 3's interest in the purchased properties and

evading U.S. taxes. One of these shell companies nominally purchased and owned a condominium in Grand Bay Towers in Panama City ("the Panama City Condo"). In total, over the years, Mossack Fonseca managed approximately $8 million in offshore assets for Client-3.

69. On Client-3's Forms 1040 for the tax years 2004 through and including 2016, Client-3 falsely and fraudulently failed to report Client-3's interest in, or signature or other authority over, any of the undeclared accounts that Mossack Fonseca opened, maintained, and managed for Client-3.

70. Email correspondence provided by Client-3 documents the role of Mossack Fonseca, and the roles of DIRK BRAUER and RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendants, in providing Client-3 with the tools to conceal millions of dollars in assets offshore. For example:

a. In a July 5, 2005 email exchange, a former employee of Mossack Fonseca, who is a co-conspirator not named as a defendant herein ("CC-2"), informed Client-3 that CC-2 had found a bank that seemed to be "exactly what we are looking for. No W8 forms no BO [beneficial owner] signatures, no presence in the U.S." Client-3 advised CC-2 to open an account at that bank "ASAP," in the name of one of the shell companies that Mossack Fonseca had created for Client-3.

b. In a March 13, 2006 email, copying OWENS, CC-

2 told Client-3, in substance and in part, that CC-2 would prefer to create a private trust company for Client-3 in Turks & Caicos because, unlike the BVI, Turks & Caicos did not have a Tax Information and Exchange Agreement with the United States.

c. In a February 15, 2008 email, BRAUER proposed that Client-3 set up a bank account in Monaco because Monaco "has strict confidentiality and banking secrecy rules" and is "an exclusive and off the screen place for private banking."

d. In a March 17-18, 2008 email exchange, BRAUER and Client-3 discussed setting up a confidential debit card for Client-3 through one of the foreign banks.

e. In or about April 2008, as reflected by a series of emails, Client-3 had a meeting in Florida with BRAUER, OWENS, and Client-3's son, "Client-4," to discuss the undeclared accounts that Mossack Fonseca was managing for Client-3 and Client-4.

f. In a July 3, 2008 email, BRAUER forwarded Client-3 a newspaper article regarding the DOJ's investigation of the Swiss bank UBS AG ("UBS") for helping Americans evade taxes.

g. In a December 4, 2008 email, BRAUER, copying OWENS, told Client-3, in substance and in part, that it appeared Liechtenstein would sign a tax treaty with the United States, but that Monaco and Andorra had not signed a treaty so far.

h. In a January 6, 2010 email, BRAUER, copying

OWENS, told Client-3, in part, that "using an insurance wrapper may be another alternative which may be used in the future for enhanced legal safety of offshore investment portfolios." In the wake of the public investigation of UBS, U.S. taxpayers in Switzerland frequently attempted further to conceal their undeclared assets by using "insurance wrappers."[7]

i. In March 2010, Congress passed the Foreign Account Tax Compliance Act, which imposed additional requirements on foreign banks to search their records for U.S. taxpayers and to report the assets and identities of such persons to the United States Department of the Treasury. Shortly thereafter, in an email to Client-3 dated April 7, 2010, copying BRAUER, OWENS stated that with respect to "this new law and consequences," the "jurisdictions facing more trouble will be the ones with a tax information exchange treaty in force and regularly effective with USA." OWENS further stated that "we should not panic, as the law would be very difficult to put in practice, as many countries would strongly object." Moreover, OWENS advised that "[i]f we would like to be completely protected, in essence, no direct bank account or securities investment should be made with no bank whatsoever, in

[7] Insurance wrappers are bank accounts titled in the names of non-U.S. insurance companies, but funded with undeclared assets that are transferred to the accounts for the U.S. beneficial owners of the insurance products. Following the UBS investigation, third-party providers marketed insurance wrappers to Swiss banks as a means of disguising the beneficial ownership of U.S. clients.

which case insurance policies (life, pension or similar) or real estate direct investments would be the road to take. In our case, life insurance policies (wrapper) would be a path to take."

j. In a January 21, 2016 email, BRAUER told Client-3, in substance and in part, about certain banks in the Bahamas, including a particular bank which has "been extremely aggressive taking on the disposed client based [sic] from the Swiss names, particularly the non declared European client base as well as US clients." BRAUER further recommended another bank in the Bahamas as "a safe harbor for the recently freed funds of your real estate sale." The real estate sale, referenced by BRAUER in his email, was the sale of the Panama City Condo for approximately $275,000.

BRAUER's Efforts to Continue the Scheme Following the Breaking of the Panama Papers Story

71. As noted above, the Panama Papers story broke in the news on or about April 3, 2016. At that time, Client-3 continued to maintain approximately $7.3 million in assets offshore with Mossack Fonseca.

72. As reflected in email and telephone correspondence between Client-3 and DIRK BRAUER, the defendant, Client-3 had difficulty accessing Client-3's money after the Panama Papers story broke, because the signatories on those accounts were nominee directors provided by Mossack Fonseca. Accordingly, Client-3 and

BRAUER began to discuss how to move Client-3's money from the then-existing accounts to new accounts, so that Client-3 could access the money. BRAUER suggested the creation of a new sham foundation that would hold new shell companies, which in turn would hold new bank accounts. Many of the communications between BRAUER and Client-3 concerning the process were through a personal email account used by BRAUER. BRAUER and Client-3 also had phone communications about this topic.

73. In 2016 and 2017, during the course of these discussions between DIRK BRAUER, the defendant, and Client-3, Client-3 received in the United States two $50,000 checks from Mossack Fonseca. As reflected in email correspondence, these checks represented a portion of the proceeds of the sale of the Panama City Condo. The first of these checks was issued by a bank headquartered in the United Arab Emirates. The check reflects on its face that it was drawn on a branch of that bank in New York, New York. The second check was issued by another bank headquartered in the United Arab Emirates. The check reflects on its face that it was drawn on a branch of a U.S. bank in New York, New York. BRAUER assisted in the transmission of each of these checks to Client-3.

Client-3's Proactive Cooperation

74. In or about January 2017, Client-3 started cooperating with the DOJ. After Client-3 started cooperating,

Client-3 continued to communicate with DIRK BRAUER, the defendant, but began to do so at the direction of law enforcement.

75. The discussions that took place between Client-3 and DIRK BRAUER, the defendant, after January 2017 included, among other things, references to tax evasion as one of the historical purposes for Client-3's accounts with Mossack Fonseca. For instance, in a February 13, 2017 call between BRAUER and Client-3, which was recorded with Client-3's consent, and contemporaneously monitored by law enforcement, BRAUER and Client-3 had the following exchange, in substance and in part, in which Client-3 reiterated a desire to pass Client-3's offshore assets on to Client-3's children without anyone paying taxes, including U.S. estate taxes, on the money after Client-3's death:

> Client-3: How are you setting up the new account? How are you setting that up? You've got a new corporation and new lawyers.
>
> BRAUER: Exactly. Exactly. A new foundation.
>
> Client-3: Can you set it up the way it was originally where if I and my wife should pass on I want to make sure everything can go to my children tax free.
>
> BRAUER: Yes. Yes. It can be, it can be very simple, simple distribution. I will talk to the lawyer that she makes a very simple to ask that you can look and if service is okay, because it has to be done. It's important.
>
> Client-3: Okay.
>
> BRAUER: We are basically closing to have such account at [a bank in the Bahamas] and we are also and [a bank in Andorra] we're actually telling her so I think that at least the two. And when I have, once it gets ready I also am thinking about

these guys in Antigua. I'm not so sure but I prefer the guys in the Bahamas and then [the bank in Andorra] to do (unintelligible).

Client-3: Okay.

BRAUER: And then we can distribute, distribute the assets among them.

76. On or about June 23, 2017, at the direction of law enforcement, Client-3 introduced DIRK BRAUER, the defendant, to the Undercover at a meeting between Client-3, BRAUER, and the Undercover in the Bahamas. The meeting was monitored and recorded by law enforcement. The Undercover posed as a U.S. financial advisor to Client-3. At the end of the meeting, after Client-3 had left, the Undercover told BRAUER, in sum and substance, that the Undercover had additional U.S. clients who — like Client-3 — wanted to open offshore bank accounts and invest in offshore properties for the purpose of evading United States income taxes, including any potential inheritance or estate taxes. The Undercover also pitched to BRAUER the idea of laundering money for U.S. clients who had been involved in a pump and dump securities fraud scheme. BRAUER stated, in substance and in part, that he would be able to assist the Undercover's U.S. clients in setting up offshore companies and bank accounts to accomplish these goals. BRAUER also suggested that he and the Undercover speak further about the matter over another one of BRAUER's personal email accounts.

77. Thereafter, DIRK BRAUER, the defendant, and the Undercover communicated for several weeks over BRAUER's personal email account and over the phone to discuss further details of a potential deal between them. During one of those telephone calls, on or about July 31, 2017 — which began with BRAUER indicating that he preferred to speak via Skype or WhatsApp because those communication mediums are "a little more discrete" than the telephone — BRAUER proposed having the Undercover's U.S. clients send money overseas and setting up a fake investment for them. Then, BRAUER would create a fake "loss" to the clients from the investment, so that if anyone questioned where the money had gone, it would look like the money had been placed in an investment that had done poorly. BRAUER then stated, in sum and substance, that after he created the fake "loss" for the money, he and the Undercover could move the money back to the United States for the Undercover's U.S. clients without the IRS discovering it. Under this proposal, as explained by BRAUER, the heirs of the U.S. clients would also be free of any "inheritance issues."

Client-4

78. Client-4, who is the son of Client-3, is a U.S. citizen who resides in Florida.

79. Client-4 was first introduced to Mossack Fonseca in or about January 2005, when Client-4 traveled to Panama with Client-4's parents — Client-3 and Client-3's wife — for vacation.

While in Panama, Client-3 and Client-3's wife brought Client-4 to Mossack Fonseca's headquarters, where they met with RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and CC-2.

80. At this initial meeting, RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and CC-2 told Client-4 that Client-3 was investing offshore with Mossack Fonseca and that Mossack Fonseca was providing Client-3 with a sham foreign foundation and several offshore shell companies. OWENS and CC-2 explained that the sham foreign foundation controlled the shares in the offshore shell companies, which were the account holders on Client-3's offshore accounts, and provided Client-3 with privacy and security. OWENS and CC-2 suggested that upon the death of Client-4's parents, Client-4 should reach out to Mossack Fonseca to receive money from the sham foundation that would be characterized as offshore "income," which would make it appear as though Client-4 was working for the foundation even though, in truth, Client-4 was not. OWENS and CC-2 told Client-4 that as a U.S. taxpayer, if Client-4 were living outside the United States, Client-4 could exclude from Client-4's taxable income a large amount of this fake offshore "income" each year. OWENS and CC-2 also suggested that they could issue Client-4 debit or credit cards, which Client-4 could use to charge expenses to the foundation and falsely claim them as "business" expenses on Client-4's tax returns.

81. Several days later, Client-4 returned to Mossack Fonseca's headquarters. During the follow-up visit, CC-2 introduced Client-4 to DIRK BRAUER, the defendant, whom Client-4 understood to be a stockbroker or investment advisor. CC-2 also gave Client-4 access to Mossack Fonseca's internal website (the "Internal Website"), and asked Client-4 to use only that website to communicate with them. Client-4 was given the code name "son" and the password "son0003" to access the Internal Website, and to communicate with people at Mossack Fonseca in a manner that was private and secure. Subsequently, after leaving Panama, Client-4 began to communicate with RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, CC-2, and others at Mossack Fonseca over the Internal Website, under the code name "son," and over the phone. Those discussions included communications about the possibility of Client-4 investing Client-4's own money with Mossack Fonseca.

82. In or about January 2006, Client-4 returned to Mossack Fonseca's headquarters in Panama and met again with RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, and CC-2. At that time, OWENS and CC-2 successfully convinced Client-4 to invest Client-4's own money with Mossack Fonseca. OWENS convinced Client-4 to elect a set-up whereby Client-4 would send Client-4's money to Mossack Fonseca and, thereafter, nothing would be in Client-4's name. According to OWENS, by electing this set-up, Client-4

would be shielded from litigation by creditors and would be able to evade Client-4's reporting and tax obligations in the United States. OWENS suggested that Client-4 should take steps to "protect" Client-4's money by sending it to Mossack Fonseca.

83. Thereafter, between in or about 2006 and 2008, Client-4 sent approximately $1.6 million of Client-4's money to Mossack Fonseca, in a series of separate transactions, which included cashier's checks and wire transfers. As reflected in bank documents, these wire transfers, which sometimes went to an escrow account, and other times went through one of Client-3's bank accounts, included a wire transfer of approximately $418,790 in August 2006; a wire transfer of approximately $152,000 in December 2006; and a wire transfer of approximately $125,000 in December 2007. Client-4 also retained copies of some of the cashier's checks that Client-4 sent to Mossack Fonseca, which Client-4 made out in amounts less than $10,000 each in an attempt to avoid IRS scrutiny. Moreover, in at least one email exchange over the Internal Website between Client-4 and RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, BRAUER referred to Client-4 sending money to Mossack Fonseca via cashier's checks in an effort to "avoid leaving [a] track."

84. Mossack Fonseca invested Client-4's money in bank accounts that it set up at offshore banks in Panama, Andorra, and Switzerland. These bank accounts, by Mossack Fonseca's design,

were nominally held by offshore shell companies. Those shell companies and the assets in the bank accounts were, in turn, wholly "owned" by a sham Panamanian foundation, which Mossack Fonseca also established. RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, told Client-4, in sum and substance, that upon Client-4's death, Client-4's children would be able to receive tax-free money from the sham foundation, which would disguise the nature of the distributions to the children by falsely characterizing the distributions as "income" and/or "business expenses."

85. Once Mossack Fonseca was managing money for Client-4, Client-4 spoke with DIRK BRAUER, the defendant, periodically over the phone and via email about how the money was being invested. Even though Client-4's name was not on the documentation, Client-4 discussed investments with BRAUER and chose different investment options based on BRAUER's suggestions. At all times, the money remained Client-4's, even though on paper Client-4 had "given" it to the sham Panamanian foundation.

86. In addition to the meetings in Panama, discussed above, Client-4 met with employees of Mossack Fonseca on at least one occasion in the United States. The meeting in the United States took place in or about April 2008, at a restaurant in Florida, and was attended by RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, Client-3, and Client-4. At this meeting, the participants discussed different investment

options for the undeclared money Mossack Fonseca was managing for Client-3 and Client-4. BRAUER stated, in sum and substance, that there were particular bonds that Client-3 and Client-4 could not invest in because they would have to register the bonds with the United States and it would involve too much U.S. oversight. OWENS and BRAUER also stated that they were planning to visit at least one other American client on the same trip, but remarked, in sum and substance, that they did not like having American clients because the United States had too many regulations.

87. In or about 2011, Client-4 decided to terminate Client-4's relationship with Mossack Fonseca. Client-4 spoke about this decision with CC-1, who had replaced RAMSES OWENS, a/k/a "Ramses Owens Saad," the defendant, as the primary attorney on Client-4's accounts when OWENS left Mossack Fonseca to start his own law practice at the Owens Firm. CC-1 expressed unhappiness about Client-4's decision to withdraw Client-4's offshore money from Mossack Fonseca. CC-1 told Client-4 that Client-4 needed to get permission from the foundation to send back the assets. CC-1 then refused to wire the money back to Client-4 in the United States to any accounts held in Client-4's own name. CC-1 suggested that Client-4 create mirrored versions of the shell companies in the U.S. (the "Mirrored Companies"), and that Mossack Fonseca could then send the offshore money to bank accounts in the United States that were nominally held by the Mirrored Companies. CC-1 further

advised Client-4 that the Mirrored Companies should be incorporated in different states, not including the state where Client-4 lived, and that they should have nominee directors, so that Mossack Fonseca and Client-4 would be protected from disclosure.

88. Accordingly, on the advice and instructions of CC-1, Client-4 created the Mirrored Companies. However, Client-4 ultimately did not open bank accounts in the United States in the names of the Mirrored Companies because doing so would have required Client-4 to give Client-4's name to the U.S. banks where the accounts were opened. Instead, Client-4 and CC-1 agreed to disguise the source of the offshore money by using the Mirrored Companies to lend money to people who were buying homes, as part of Client-4's real estate business. Through this arrangement, Mossack Fonseca was able to send Client-4's offshore money back to the United States, in a series of approximately twenty different transactions, by routing the money through the trust accounts of the attorneys handling the closings on the homes. The Mirrored Companies, in turn, held the notes on the loan transactions. CC-1 stressed the importance of sending the offshore money back through attorneys, so that Mossack Fonseca and Client-4 would be shielded by the attorney-client privilege.

89. Client-4 falsely and fraudulently failed to report Client-4's interest in, or signature or other authority over,

Client-4's undeclared accounts with Mossack Fonseca, which Client-4 maintained from in or about 2006 through in or about 2011. Moreover, for those years, Client-4 failed to file FBARs disclosing these undeclared accounts.

Client-5

90. Client-5 is a U.S. citizen who currently lives in London, United Kingdom.

91. In or about 1995, Client-5's accountant in the United Kingdom created a shell company for Client-5. The shell company was the nominal holder of foreign bank accounts at a bank in the United Kingdom. The company was set up to shelter Client-5's income from U.S. taxes until Client-5 needed it in retirement. After a series of disagreements with the accountant and a subsequent accountant, Client-5 sought new management of the company and was referred to Mossack Fonseca.

92. In or about 2008, Client-5 met with a former partner of Mossack Fonseca, who is a co-conspirator not named as a defendant herein ("CC-3"), and one of the managers of Mossfon Asset Management, who is also a co-conspirator not named as a defendant herein ("CC-4"). CC-3 suggested to Client-5 that Mossack Fonseca could take the company over and set it up as a holding company for the foreign bank account. CC-3 said, in sum and substance, that Mossack Fonseca manages offshore accounts and would assign an advisor to invest the money. During the course of the meeting,

Client-5 told CC-3 and CC-4 that Client-5 was a U.S. citizen. CC-3 and CC-4 assured Client-5 that they could keep Client-5's offshore money outside of the U.S. tax system.

93. Shortly after this initial meeting, Client-5 traveled to Mossack Fonseca's headquarters in Panama, where Client-5 met with DIRK BRAUER, the defendant, and CC-1. At that time, BRAUER, CC-1, and Client-5 continued the conversation that Client-5 had started with CC-3 and CC-4. Thereafter, BRAUER and CC-1 became Client-5's points of contact at Mossack Fonseca, and Client-5 primarily communicated with BRAUER.

94. Mossack Fonseca created a new offshore shell company for Client-5, which replaced the previous shell company. In or around 2008 or 2009, Mossack Fonseca opened an account at a bank in Switzerland, which was nominally held by the new shell company. The funds in Client-5's accounts in the United Kingdom were moved to the new account in Switzerland. The new shell company was owned by a sham Panamanian foundation created by Mossack Fonseca. DIRK BRAUER, the defendant, proposed setting up the structure in this way. Later, Mossack Fonseca created a second offshore shell company for Client-5, which, in turn, was held by a second sham Panamanian foundation created by Mossack Fonseca.

95. At all times relevant to this Indictment, Client-5 worked as a writer, including as a writer of scripts and books. The checks that Client-5 earned while working abroad were made

payable to one of the offshore shell companies that Mossack Fonseca had created. DIRK BRAUER, the defendant, invested the money contained within Client-5's foreign bank accounts, which were nominally held by the offshore shell companies, but were in truth for the benefit of Client-5.

96. DIRK BRAUER, the defendant, told Client-5, in sum and substance, to keep Client-5's hands off the structure in place otherwise it would not work, meaning that Client-5 would have to pay U.S. taxes if Client-5 became involved in making investment decisions. It was Client-5's understanding from BRAUER and CC-1 that Client-5 could successfully evade paying U.S. taxes if Client-5 kept a distance from the shell companies and did not repatriate the money to the United States. Employees of Mossack Fonseca also suggested to Client-5 that, upon Client-5's retirement, when Client-5 was no longer earning any money, Mossack Fonseca could repatriate the money to the United States by falsely categorizing it as a "salary" to Client-5 from one of the shell companies.

97. In or around 2012 or 2013, Client-5 received a letter from the bank in Switzerland stating that the bank was closing Client-5's undeclared account because Client-5 was a U.S. citizen, and that Client-5's information would be submitted to U.S. tax authorities. The letter from the bank in Switzerland further advised Client-5 to enter the OVDP.

98. Client-5 discussed this letter with DIRK BRAUER,

the defendant. BRAUER told Client-5 that Mossack Fonseca had not expected Client-5's offshore account to be discovered by U.S. authorities. BRAUER suggested that Client-5 retain legal counsel. BRAUER also said, in sum and substance, that "legal issues" may exist with the companies that were set up for Client-5 and that Client-5 was looking at substantial fines.

99. In or about 2013, Mossack Fonseca opened an account at an Andorran bank for Client-5, which was nominally held by one of the shell companies, and transferred Client-5's money from the bank in Switzerland to the bank in Andorra. Client-5 estimates that, at that time, the amount of money transferred was over $2 million in value. Mossack Fonseca did not consult Client-5 about the movement of Client-5's money to the Andorran bank.

100. In or about 2014, Client-5 entered the OVDP, and reported the existence of Client-5's previously undisclosed accounts to the IRS.

101. On Client-5's Forms 1040 for the tax years 2008 through and including 2013, prior to entering the OVDP, Client-5 falsely and fraudulently failed to report Client-5's interest in, or signature or other authority over, Client-5's undeclared accounts that were opened, maintained, and managed by Mossack Fonseca. Moreover, for these years, Client-5 failed to file FBARs disclosing these undeclared accounts.

Statutory Allegations

102. From at least in or about 2000 through in or about 2017, in the Southern District of New York and elsewhere, RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, together with others known and unknown, willfully and knowingly did combine, conspire, confederate, and agree together and with each other to defraud the United States of America and an agency thereof, to wit, the IRS.

103. It was a part and an object of the conspiracy that RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, together with others known and unknown, willfully and knowingly would and did defraud the United States and the IRS for the purpose of impeding, impairing, obstructing, and defeating the lawful governmental functions of the IRS in the ascertainment, computation, assessment, and collection of revenue, to wit, federal income taxes.

Overt Acts

104. In furtherance of the conspiracy and to effect the illegal object thereof, RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, and others known and unknown, committed the following overt acts, among others, in the Southern District of New York and elsewhere:

a. On or about June 5, 2007, OWENS wrote an email to Gaffey, in which OWENS stated, in substance and in part, that

the passport of von der Goltz (Client-2), should not be provided to U.S. companies because "we cannot make a link between [von der Goltz] and [EMJO] inside the USA."

b. In or about April 2008, OWENS and BRAUER met with Client-3 and Client-4 in Florida to discuss their undeclared overseas bank accounts.

c. In or around the fall of 2008, OWENS and BRAUER met with Client-1 at a hotel in New York, New York to discuss Client-1's undeclared overseas bank account.

d. In or around 2012 or 2013, BRAUER discussed with Client-5 a letter Client-5 had received from a bank in Switzerland, which advised Client-5 to enter the OVDP.

e. On or about January 21, 2016, BRAUER wrote an email to Client-3, in which BRAUER recommended a particular bank in the Bahamas as "a safe harbor for the recently freed funds of your real estate sale."

f. In or around 2016 and 2017, Client-3, with the assistance of BRAUER, received from Mossack Fonseca two $50,000 checks that were drawn on banks in New York, New York.

(Title 18, United States Code, Section 371.)

COUNT TWO
(Conspiracy to Commit Wire Fraud)
(OWENS, BRAUER)

The Grand Jury further charges:

105. The allegations set forth above in Paragraphs 1

through 101 are realleged and incorporated by reference as if set fully forth herein.

106. From at least in or about 2000 through in or about 2017, in the Southern District of New York and elsewhere, RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, and others known and unknown, willfully and knowingly did combine, conspire, confederate, and agree together and with each other to commit wire fraud, in violation of Title 18, United States Code, Section 1343, to wit, OWENS and BRAUER participated in fraudulent schemes to help U.S. taxpayer clients of Mossack Fonseca conceal assets and investments, and the income generated by those assets and investments, from the IRS.

107. It was a part and an object of the conspiracy that RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, and others known and unknown, willfully and knowingly, having devised and intending to devise a scheme and artifice to defraud and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, would and did transmit and cause to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of

executing such scheme and artifice, in violation of Title 18, United States Code, Section 1343.

(Title 18, United States Code, Section 1349.)

COUNT THREE
(Conspiracy to Commit Tax Evasion)
(OWENS, GAFFEY, VON DER GOLTZ)

The Grand Jury further charges:

108. The allegations set forth above in Paragraphs 1 through 101 are realleged and incorporated by reference as if set fully forth herein.

109. From at least in or about 2000 through in or about 2016, in the Southern District of New York and elsewhere, RAMSES OWENS, a/k/a "Ramses Owens Saad," RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants, together with others known and unknown, willfully and knowingly did combine, conspire, confederate, and agree together and with each other to commit offenses against the United States, to wit, violations of Title 26, United States Code, Section 7201.

110. It was a part and an object of the conspiracy that RAMSES OWENS, a/k/a "Ramses Owens Saad," RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants, together with others known and unknown, willfully and knowingly would and did attempt to evade and defeat a substantial part of the income

tax due and owing to the United States of America by VON DER GOLTZ, in violation of Title 26, United States Code, Section 7201.

Overt Acts

111. In furtherance of the conspiracy and to effect the illegal object thereof, RAMSES OWENS, a/k/a "Ramses Owens Saad," RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants, and others known and unknown, committed the following overt acts, among others, in the Southern District of New York and elsewhere:

a. On or about June 5, 2007, OWENS wrote an email to GAFFEY, in which OWENS stated, in substance and in part, that the passport of VON DER GOLTZ, should not be provided to U.S. companies because "we cannot make a link between [VON DER GOLTZ] and [EMJO] inside the USA."

b. In or about January 2013, OWENS helped VON DER GOLTZ open an account for EMJO at a bank in New York, New York, including by sending emails to bankers in New York, New York, and did not disclose to the bank VON DER GOLTZ's beneficial ownership of EMJO.

c. In or about September 2014, VON DER GOLTZ, with the assistance of GAFFEY, filed Amended FBARs that were materially false and incomplete, in that they falsely stated that VON DER GOLTZ had signature authority, but no financial interest

in, the Swiss Bank Revack Accounts, and omitted other Revack Bank Accounts in which VON DER GOLTZ held a financial interest.

d. In or about November 2014, OWENS proposed to VON DER GOLTZ, GAFFEY, and the Investment Advisor that upon the death of the Mother, the Revack Holdings Foundation be restructured to set OWENS up as a straw beneficial owner.

e. On or about May 19, 2016, during an interview conducted by representatives of the DOJ, including law enforcement agents from New York, New York, VON DER GOLTZ falsely stated, in substance and in part, that he had only signature authority over the Swiss Bank EMJO Account and that the Revack Entities were beneficially owned by the Mother.

(Title 18, United States Code, Section 371.)

COUNT FOUR
(Wire Fraud)
(OWENS, GAFFEY, VON DER GOLTZ)

The Grand Jury further charges:

112. The allegations set forth above in Paragraphs 1 through 101 are realleged and incorporated by reference as if set fully forth herein.

113. From at least in or about 2000 through in or about 2016, in the Southern District of New York and elsewhere, RAMSES OWENS, a/k/a "Ramses Owens Saad," RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants, willfully and

knowingly, having devised and intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, did transmit and cause to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals, pictures, and sounds for the purpose of executing such scheme and artifice, to wit, OWENS, GAFFEY, and VON DER GOLTZ participated in a fraudulent scheme to help VON DER GOLTZ conceal his assets and investments, and the income generated by those assets and investments, from the IRS, and OWENS, GAFFEY, and VON DER GOLTZ transmitted and caused to be transmitted interstate and foreign wires, including emails and bank wires, for the purpose of executing this fraudulent scheme.

(Title 18, United States Code, Sections 1343 and 2.)

COUNT FIVE
(Money Laundering Conspiracy)
(OWENS, GAFFEY, VON DER GOLTZ)

The Grand Jury further charges:

114. The allegations set forth in Paragraphs 1 through 101 are realleged and incorporated by reference as if set fully forth herein.

115. From at least in or about May 2007 through in or about June 2014, in the Southern District of New York and elsewhere, RAMSES OWENS, a/k/a "Ramses Owens Saad," RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ,

a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants, and others known and unknown, knowingly did combine, conspire, confederate, and agree together and with each other to commit money laundering, in violation of Title 18, United States Code, Section 1956(a)(2)(A).

116. It was a part and object of the conspiracy that RAMSES OWENS, a/k/a "Ramses Owens Saad," RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants, and others known and unknown, in an offense involving and affecting interstate and foreign commerce, would and did transport, transmit, and transfer, and attempt to transport, transmit, and transfer, monetary instruments and funds from a place in the United States to or through a place outside the United States, and to a place in the United States from and through a place outside the United States, with the intent to promote the carrying on of specified unlawful activity, to wit, the wire fraud scheme alleged in Count Four of this Indictment, in violation of Title 18, United States Code, Section 1956(a)(2)(A).

(Title 18, United States Code, Section 1956(h).)

COUNTS SIX THROUGH NINE
(Willful Failure to File an FBAR)
(GAFFEY, VON DER GOLTZ)

The Grand Jury further charges:

117. The allegations set forth in Paragraphs 1 through

101 are realleged and incorporated by reference as if set fully forth herein.

118. On or about the filing due dates listed below, in the Southern District of New York and elsewhere, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants, did knowingly and willfully fail to file with the United States Department of the Treasury an FBAR disclosing that VON DER GOLTZ had a financial interest in, and signature and other authority over, a bank, securities, and other financial account in a foreign country, to wit, foreign bank, securities, and other financial accounts at the Panamanian Bank and the Swiss Bank, which had an aggregate value of more than $10,000 during each of the years listed below:

Count	Calendar Year	Due Date to File FBAR	Bank
6	2012	June 30, 2013	The Panamanian Bank The Swiss Bank
7	2013	June 30, 2014	The Panamanian Bank The Swiss Bank
8	2014	June 30, 2015	The Panamanian Bank
9	2015	June 30, 2016	The Panamanian Bank

(Title 31, United States Code, Sections 5314 and 5322(a); Title 31, Code of Federal Regulations, Sections 1010.350, 1010.306(c, d), and 1010.840(b); Title 18, United States Code, Section 2.)

COUNT TEN
(False Statements)
(VON DER GOLTZ)

The Grand Jury further charges:

119. The allegations set forth in Paragraphs 1 through 101 are realleged and incorporated by reference as if set fully forth herein.

120. On or about May 11, 2016, in the Southern District of New York and elsewhere, HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendant, in a matter within the jurisdiction of the executive branch of the Government of the United States, did knowingly and willfully make materially false, fictitious, and fraudulent statements and representations, to wit, VON DER GOLTZ caused the U.S. Law Firm Representative to send an email to a DOJ official in New York, New York, which email attached the materially false Amended FBARS that VON DER GOLTZ filed in 2014, and which email falsely stated, in substance and in part, that the Mother became the beneficial owner of EMJO and the other Revack Entities upon the death of VON DER GOLTZ's father, that VON DER GOLTZ was not the beneficial owner of EMJO, that VON DER GOLTZ had "signature only" authority over the Swiss Bank EMJO Account, and that VON DER GOLTZ had not used EMJO "to hide funds from the U.S. or other tax authorities."

(Title 18, United States Code, Sections 1001(a)(2) and 2.)

COUNT ELEVEN
(False Statements)
(VON DER GOLTZ)

The Grand Jury further charges:

121. The allegations set forth in Paragraphs 1 through 101 are realleged and incorporated by reference as if set fully forth herein.

122. On or about May 19, 2016, in the Southern District of New York and elsewhere, HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendant, in a matter within the jurisdiction of the executive branch of the Government of the United States, did knowingly and willfully make materially false, fictitious, and fraudulent statements and representations, to wit, when interviewed by representatives from the DOJ, including an Assistant United States Attorney for the Southern District of New York and Special Agents from an IRS Field Office in New York, New York, VON DER GOLTZ falsely stated, in substance and in part, that he only had signature authority over the Swiss Bank EMJO Account, and that the Revack Entities were beneficially owned by the Mother.

(Title 18, United States Code, Section 1001(a)(2).)

FORFEITURE ALLEGATION AS TO COUNT TWO

123. As a result of committing the wire fraud conspiracy offense alleged in Count Two of this Indictment, RAMSES OWENS, a/k/a "Ramses Owens Saad," and DIRK BRAUER, the defendants, shall

forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461, all property, real and personal, which constitutes or is derived from proceeds traceable to the commission of the offense alleged in Count Two, including but not limited to a sum of money in United States currency representing the amount of proceeds traceable to the commission of said offense.

FORFEITURE ALLEGATION AS TO COUNT FOUR

124. As a result of committing the wire fraud offense alleged in Count Four of this Indictment, RAMSES OWENS, a/k/a "Ramses Owens Saad," RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461, all property, real and personal, which constitutes or is derived from proceeds traceable to the commission of the offense alleged in Count Four, including but not limited to a sum of money in United States currency representing the amount of proceeds traceable to the commission of said offense.

FORFEITURE ALLEGATION AS TO COUNT FIVE

125. As a result of committing the money laundering conspiracy offense alleged in Count Five of this Indictment, RAMSES OWENS, a/k/a "Ramses Owens Saad," RICHARD GAFFEY, a/k/a "Dick

Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 982(a)(1), all property, real and personal, involved in the offense alleged in Count Five, or any property traceable to such property, including but not limited to a sum of money in United States currency representing the amount of property involved in said offense.

Substitute Asset Provision

126. If any of the property described above as being subject to forfeiture, as a result of any act or omission of RAMSES OWENS, a/k/a "Ramses Owens Saad," DIRK BRAUER, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," the defendants,

a. cannot be located upon the exercise of due diligence;

b. has been transferred or sold to, or deposited with, a third party;

c. has been placed beyond the jurisdiction of the court;

d. has been substantially diminished in value; or

e. has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to Title 18, United States Code, Section 982(b); Title 21, United States Code, Section 853(p); and Title 28, United States Code, Section 2461 to seek

forfeiture of any other property of the defendants up to the value of the forfeitable property described above.

(Title 18, United States Code, Sections 981 and 982;
Title 21, United States Code, Section 853;
Title 28, United States Code, Section 2461.)

[redacted]
FOREPERSON

Geoffrey S. Berman
GEOFFREY S. BERMAN
United States Attorney

for
DEBORAH CONNOR
Chief, Money Laundering and
Asset Recovery Section
Criminal Division

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

-v.-

RAMSES OWENS,
a/k/a "Ramses Owens Saad,"
DIRK BRAUER,
RICHARD GAFFEY,
a/k/a "Dick Gaffey," and
HARALD JOACHIM VON DER GOLTZ,
a/k/a "H.J. von der Goltz,"
a/k/a "Johan von der Goltz,"

Defendants.

SEALED INDICTMENT

18 Cr. ___ (__)

(18 U.S.C. §§ 371, 1001(a)(2), 1343, 1349, 1956(h), 2;
31 U.S.C. §§ 5314, 5322(a))

GEOFFREY S. BERMAN
United States Attorney.

DEBORAH CONNOR
Chief, Money Laundering and
Asset Recovery Section
Criminal Division.

[redacted]
Foreperson.

9/27/18
KC

Sealed Indictment

Stewart Aaron
USMJ.