UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
CASE NO. 22-20290-CR-BLOOM/OTAZO-REYES

UNITED STATES OF AMERICA,

v.

ERIC DEAN SHEPPARD,

Defendant.
______________________________/

UNOPPOSED MOTION FOR DISCLOSURE OF TAX RETURNS AND TAX RETURN INFORMATION IN JUDICIAL PROCEEDING

The United States of America, by and through the undersigned Assistant United States Attorney, hereby moves this Court for an order pursuant to Title 26, United States Code, Section 6103(i)(4)(A)(ii), for disclosure of certain federal tax returns and return information. In particular, the United States seeks to disclose federal tax returns and return information (including information of lack of records) for the below-listed individual and entities, for tax years 2018 through 2021:

INDIVIDUAL

- Eric Dean Sheppard

ENTITIES

- HM Management and Development LLC
- HM-Up Development Alafaya Trails LLC
- HM Four LLC

The instant case is a judicial proceeding pertaining to the enforcement of federal criminal statutes not involving tax administration. Specifically, the Indictment alleges, *inter alia*, that, from April 2020 through March 2021, the defendant committed six counts of wire fraud, in violation of

18 U.S.C. §§ 1343 and 2.

The United States has obtained tax information (including information of lack of records) relating to the above-listed defendant and entities, which entities were controlled by the defendant. The United States wishes to disclose this tax information to the defendant because it may fall within Federal Rule of Criminal Procedure 16.

Section 6103 of the Internal Revenue Code generally proscribes the disclosure of tax returns and tax information. *See* 26 U.S.C. § 6103(a). "Returns" and "return information" under this section include, among other things, tax returns and supporting schedules as well as information furnished to the IRS regarding the determination of tax liability. 26 U.S.C. §§ 6103(b)(1), (2). Notwithstanding the confidentiality of such information, § 6103 permits the government to disclose return information in federal proceedings to comply with its discovery obligations. Specifically, § 6103(i)(4)(A)(ii) provides that disclosure is appropriate "to the extent required by order of the court pursuant to Section 3500 of Title 18, United States Code, or rule 16 of the Federal Rules of Criminal Procedure." Accordingly, the government respectfully requests an order authorizing the disclosure of tax return information to defendant pursuant to 26 U.S.C. § 6103(i)(4)(A)(ii).

The United States notes the congressional policy favoring the confidentiality of returns and return information set forth in Title 26 of the United States Code, Section 6103 but asserts that disclosure in the limited circumstances requested herein is in accord with this policy.

WHEREFORE, for the reasons detailed above, the United States respectfully moves this Court for an order pursuant to Title 26, United States Code, Section 6103(i)(4)(A)(ii), for disclosure of certain federal tax returns and return information.

CERTIFICATE OF CONFERENCE

Prior to filing this Motion, the undersigned conferred with counsel for the Defendant, Jonathan Etra and Jon Sales, regarding the relief sought in this Motion. The Defendant does not object to the relief sought herein.

Respectfully submitted,

JUAN ANTONIO GONZALEZ
UNITED STATES ATTORNEY

/s/ Marty Fulgueira Elfenbein
MARTY FULGUEIRA ELFENBEIN
ASSISTANT UNITED STATES ATTORNEY
Florida Bar No. 0020891
99 N.E. 4th Street, Suite 400
Miami, FL 33132
Tel# (305) 961-9116
Email: Marta.Elfenbein@usdoj.gov

CERTIFICATE OF SERVICE

I hereby certify that on the 29th day of July, 2022, the undersigned electronically filed the foregoing document with the Clerk of the Court using CM/ECF, which will serve copies on all counsel of record.

/s Marty Fulgueira Elfenbein
Marty Fulgueira Elfenbein
Assistant United States Attorney