IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Criminal Case No. 22-cr-00211-PAB

UNITED STATES OF AMERICA,

Plaintiff,

v.

2. STACE YATER WALLACE,

Defendant.

GOVERNMENT'S SENTENCING STATEMENT FOR DEFENDANT STACE WALLACE

The United States of America, by and through J. Bishop Grewell, Acting United States Attorney for the District of Colorado, Tim R. Neff and Nicole C. Cassidy, Assistant United States Attorneys, files this Sentencing Statement for Defendant Stace Wallace.

As a threshold matter, the Government has no objection to the presentence report [#104] or its final sentencing recommendation [#104-1].

The Government submits that a 3 year sentence to probation and an order of restitution for $7,759 to the IRS is warranted in this case. As outlined in the presentence report, the Defendant's pled guilty to the offense of Willful Failure to File Tax Return in violation of 26 U.S.C. § 7203 which is a Class A Misdemeanor. The offense conduct relates to a three year period (2017-19) during which the Defendant did not timely file personal and business returns nor make timely payments to the IRS for

taxes due and owing. PSR, ¶¶ 9-13. As noted above, the total loss to the IRS is minimal. The Defendant has no criminal history.

The Government adopts and incorporates the PSR's justification for such a recommended sentence. PSR, Exhibit A, R-1 [#104-1]. As noted therein, "Up until the instant offense, the defendant had lived what appears to be a law-abiding life." *Id.* at R-4.

The Government maintains that a 3 year probationary sentence will adequately address the sentencing factors set forth under Title 18, U.S.C. § 3553(a)(1).

WHEREFORE, the Government requests that the Court sentence the Defendant as recommended above.

Respectfully submitted this 11th day of April, 2025.

J. BISHOP GREWELL
Acting United States Attorney

By: *s/ Tim Neff*
Tim Neff
Assistant U.S. Attorney
United States Attorney's Office
1801 California Street, Suite 1600
Denver, Colorado 80202
Telephone: (303) 454-0367
Fax: (303) 454-0401
Email: Tim.Neff@usdoj.gov
Attorney for Government

By: *s/ Nicole C. Cassidy*
Nicole C. Cassidy
Assistant U.S. Attorney
United States Attorney's Office
1801 California Street, Suite 1600
Denver, Colorado 80202
Telephone: (303) 454-0100
Email: nicole.cassidy@usdoj.gov

CERTIFICATE OF SERVICE

I certify that on this 11th day of April, 2025, I electronically filed the foregoing **GOVERNMENT'S SENTENCING STATEMENT FOR DEFENDANT STACE WALLACE** with the Clerk of the Court using the CM/ECF system which will send notification of such filing to all counsel of record in this case.

By: *s/Maureen Carle*
Legal Administrative Specialist
United States Attorney's Office