FILED IN OPEN COURT
7/20/2023
CLERK, U. S. DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE, FLORIDA

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

UNITED STATES OF AMERICA

v. CASE NO. 3:23-cr-48-TJC-LLL

CHRISTOPHER LEO DARAGJATI

PLEA AGREEMENT

Pursuant to Fed. R. Crim. P. 11(c), the United States of America, by Roger B. Handberg, United States Attorney for the Middle District of Florida, and the defendant, Christopher Leo Daragjati, and the attorney for the defendant, Scott T. Schmidt, Esq, mutually agree as follows:

A. Particularized Terms

1. Count(s) Pleading To

The defendant shall enter a plea of guilty to Counts One, Four, Eleven, Twelve, and Thirteen of the Indictment. Counts One and Thirteen charge the defendant with wire fraud in violation of 18 U.S.C. § 1343. Counts Four and Twelve charge the defendant with aggravated identity theft in violation of 18 U.S.C. § 1028A. Count Eleven charges the defendant with theft of government property, over $1,000, in violation of 18 U.S.C. § 641.

2. Maximum Penalties

Counts One and Thirteen carry a maximum sentence of up to 20 years imprisonment, a fine of not more than $250,000, or both a term of imprisonment and a fine, a term of supervised release of up to 3 years, and a special assessment of $100, said special assessment due on the date of sentencing. A violation of the terms and conditions of supervised release carries a maximum sentence of up to 2 years imprisonment, as well as the possibility of an additional term of supervised release.

Count Eleven carries a maximum sentence of up to 10 years imprisonment, a fine of not more than $250,000, a term of supervised release of up to 3 years, and a special assessment of $100, said special assessment due on the date of sentencing. A violation of the terms and conditions of supervised release carries a maximum sentence of up to 2 years of imprisonment, as well as the possibility of an additional term of supervised release.

With respect to certain offenses, the Court shall order the defendant to make restitution to any victim of the offense(s), and with respect to other offenses, the Court may order the defendant to make restitution to any victim of the offense(s), or to the community.

3. Minimum and Maximum Penalties

Counts Four and Twelve are punishable by a mandatory minimum term of imprisonment of 2 years, a fine of not more than $250,000, or both the mandatory minimum term of imprisonment and a fine, a term of supervised release of up to 1 year, and a special assessment of $100, said special assessment due on the date of sentencing. A violation of the terms and conditions of supervised release carries a maximum sentence of up to 1 year of imprisonment, as well as the possibility of an additional term of supervised release. The mandatory minimum term of imprisonment must run consecutively with any other term of imprisonment imposed. With respect to certain offenses, the Court shall order the defendant to make restitution to any victim of the offense(s), and with respect to other offenses, the Court may order the defendant to make restitution to any victim of the offense(s), or to the community.

The cumulative maximum penalties for Counts One, Four, Eleven, Twelve, and Thirteen of the Indictment are a term of imprisonment of up to 54 years' to include the mandatory minimum term of imprisonment, fines of up to $1,250,000, or both a term of imprisonment and a fine, a term of supervised release of up to 3 years, and $500 in special assessments. A violation of the terms and conditions of supervised release carries a maximum additional term of not more than 8 years of imprisonment, as well as the possibility of an additional term of supervised release. With respect to certain offenses, the Court shall order the defendant to make restitution to any victim of the offense(s), and with respect to other offenses, the Court may order the defendant to make restitution to any victim of the offense(s), or to the community, as set forth below.

4. Elements of the Offense(s)

The defendant acknowledges understanding the nature and elements of the offense(s) with which defendant has been charged and to which defendant is pleading guilty.

The elements of Counts One and Thirteen are:

First:	the defendant knowingly devised or participated in a scheme to defraud to obtain money or property by using false or fraudulent pretenses, representations, or promises;
Second:	the false pretenses, representations, or promises were about a material fact;
Third:	the defendant acted with intent to defraud; and
Fourth:	the defendant transmitted, or caused to be transmitted, by wire some communication in interstate commerce to help carry out the scheme to defraud.

The elements of Count Eleven are:

First:	the money or property belonged to the United States;

Second: the defendant embezzled, stole, or knowingly converted the money or property to his own use or someone else's use;

Third: the defendant knowingly and willfully intended to deprive the United States of the use or benefit of the money or property; and

Fourth: the money or property had a value greater than $1,000.

The elements of Counts Four and Twelve are:

First: the defendant knowingly possessed and used another person's means of identification;

Second: without lawful authority; and

Third: during and in relation to a felony enumerated in 18 U.S.C. § 1028A, as charged.

5. Counts Dismissed

At the time of sentencing, the remaining counts against the defendant, Counts Two, Three, Five through Ten and Fourteen through Twenty, will be dismissed pursuant to Fed. R. Crim. P. 11(c)(1)(A). However, the defendant understands that the conduct giving rise to the charges set forth in these counts may be considered relevant conduct by the Probation Office and the Court in determining the defendant's sentence under the Sentencing Guidelines and under 18 U.S.C. § 3553.

6. Mandatory Restitution to Victims

Pursuant to 18 U.S.C. § 3663A(a) and (b), defendant agrees to make full restitution to any victims.

7. Acceptance of Responsibility - Three Levels

At the time of sentencing, and in the event that no adverse information is received suggesting such a recommendation to be unwarranted, the United States will recommend to the Court that the defendant receive a two-level downward adjustment for acceptance of responsibility, pursuant to USSG § 3E1.1(a). The defendant understands that this recommendation or request is not binding on the Court, and if not accepted by the Court, the defendant will not be allowed to withdraw from the plea.

Further, at the time of sentencing, if the defendant's offense level prior to operation of subsection (a) is level 16 or greater, and if the defendant complies with the provisions of USSG § 3E1.1(b) and all terms of this Plea Agreement, including but not limited to, the timely submission of the financial affidavit referenced in Paragraph B.5., the United States agrees to file a motion pursuant to USSG § 3E1.1(b) for a downward adjustment of one additional level. The defendant understands that the determination as to whether the defendant has qualified for a downward adjustment of a third level for acceptance of responsibility rests solely with the United States Attorney for the

Middle District of Florida, and the defendant agrees that the defendant cannot and will not challenge that determination, whether by appeal, collateral attack, or otherwise. The defendant understands that this recommendation or request is not binding on the Court, and if not accepted by the Court, the defendant will not be allowed to withdraw from the plea.

8. Forfeiture of Assets

The defendant agrees to forfeit to the United States immediately and voluntarily any and all assets and property, or portions thereof, subject to forfeiture, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), whether in the possession or control of the United States, the defendant, or defendant's nominees. The assets to be forfeited specifically include, but are not limited to, approximately $200,000.00 in proceeds the defendant admits he obtained, as the result of the commission of the offense(s) to which the defendant is pleading guilty. The defendant acknowledges and agrees that: (1) the defendant obtained this amount as a result of the commission of the offense(s), and (2) as a result of the acts and omissions of the defendant, the proceeds have been transferred to third parties and cannot be located by the United States upon the exercise of due diligence. Therefore, the defendant agrees that pursuant to 21 U.S.C. § 853(p), the United States is entitled to forfeit any other property of the defendant (substitute assets), up to the amount of proceeds the defendant obtained, as the result of the offense(s) of conviction. The defendant further consents to, and agrees not to oppose, any motion for substitute assets filed by the United States up to the amount of proceeds obtained from commission of the offense(s) and consents to the entry of the forfeiture order into the Treasury Offset Program. The defendant agrees that forfeiture of substitute assets as authorized herein shall not be deemed an alteration of the defendant's sentence.

The defendant additionally agrees that since the criminal proceeds have been transferred to third parties and cannot be located by the United States upon the exercise of due diligence, the preliminary and final orders of forfeiture should authorize the United States Attorney's Office to conduct discovery (including depositions, interrogatories, requests for production of documents, and the issuance of subpoenas), pursuant to Rule 32.2(b)(3) of the Federal Rules of Criminal Procedure, to help identify, locate, and forfeit substitute assets.

The defendant also agrees to waive all constitutional, statutory, and procedural challenges (including direct appeal, habeas corpus, or any other means) to any forfeiture carried out in accordance with this Plea Agreement on any grounds, including that the forfeiture described herein constitutes an excessive fine, was not properly noticed in the charging instrument, addressed by the Court at the time of the guilty plea, announced at sentencing, or incorporated into the judgment.

The defendant admits and agrees that the conduct described in the Factual Basis below provides a sufficient factual and statutory basis for the forfeiture of the property sought by the government. Pursuant to Rule 32.2(b)(4), the defendant agrees that the preliminary order of forfeiture will satisfy the notice requirement and will be final as to the defendant at the time it is entered. In the event the forfeiture is omitted from the judgment, the defendant agrees that the forfeiture order may be incorporated into the written judgment at any time pursuant to Rule 36.

The defendant agrees to take all steps necessary to identify and locate all substitute assets and to transfer custody of such assets to the United States before the defendant's sentencing. To that end, the defendant agrees to make a full and complete disclosure of all assets over which defendant exercises control, including all assets held by nominees, to execute any documents requested by the United States to obtain from any other parties by lawful means any records of assets owned by the defendant, and to consent to the release of the defendant's tax returns for the previous five years. The defendant agrees to be interviewed by the government, prior to and after sentencing, regarding such assets. The defendant further agrees to be polygraphed on the issue of assets if it is deemed necessary by the United States. The defendant agrees that Federal Rule of Criminal Procedure 11 and USSG § 1B1.8 will not protect from forfeiture assets disclosed by the defendant as part of the defendant's cooperation.

The defendant agrees to take all steps necessary to assist the government in obtaining clear title to any substitute assets before the defendant's sentencing. In addition to providing full and complete information about substitute assets, these steps include, but are not limited to, the surrender of title, the signing of a consent decree of forfeiture, and signing of any other documents necessary to effectuate such transfers.

Forfeiture of the defendant's assets shall not be treated as satisfaction of any fine, restitution, cost of imprisonment, or any other penalty the Court may impose upon the defendant in addition to forfeiture.

The defendant agrees that, in the event the Court determines that the defendant has breached this section of the Plea Agreement, the defendant may be found ineligible for a reduction in the Guidelines calculation for acceptance of responsibility and substantial assistance and may be eligible for an obstruction of justice enhancement.

The defendant agrees that the forfeiture provisions of this plea agreement are intended to, and will, survive the defendant, notwithstanding the abatement of any underlying criminal conviction after the execution of this agreement. The forfeitability of any particular property pursuant to this agreement shall be determined as if the defendant had survived, and that determination shall be binding upon defendant's heirs, successors and assigns until the agreed forfeiture, including the forfeiture of any substitute assets, is final.

B. Standard Terms and Conditions

1. Restitution, Special Assessment and Fine

The defendant understands and agrees that the Court, in addition to or in lieu of any other penalty, shall order the defendant to make restitution to any victim of the offense(s), pursuant to 18 U.S.C. § 3663A, for all offenses described in 18 U.S.C. § 3663A(c)(1); and the Court may order the defendant to make restitution to any victim of the offense(s), pursuant to 18 U.S.C. § 3663, including restitution as to all counts charged, whether or not the defendant enters a plea of guilty to such counts, and whether or not such counts are dismissed pursuant to this agreement. The defendant further understands that compliance with any restitution payment plan imposed by the Court in no way precludes the United States from simultaneously pursuing other statutory remedies for collecting restitution (28 U.S.C. § 3003(b)(2)), including, but not limited to, garnishment and execution, pursuant to the Mandatory Victims Restitution Act, in order to ensure that the defendant's restitution obligation is satisfied.

On each count to which a plea of guilty is entered, the Court shall impose a special assessment pursuant to 18 U.S.C. § 3013. The special assessment is due on the date of sentencing.

2. Supervised Release

The defendant understands that the offense(s) to which the defendant is pleading provide(s) for imposition of a term of supervised release upon release from imprisonment, and that, if the defendant should violate the conditions of release, the defendant would be subject to a further term of imprisonment.

3. Immigration Consequences of Pleading Guilty

The defendant has been advised and understands that, upon conviction, a defendant who is not a United States citizen may be removed from the United States, denied citizenship, and denied admission to the United States in the future.

4. Sentencing Information

The United States reserves its right and obligation to report to the Court and the United States Probation Office all information concerning the background, character, and conduct of the defendant, to provide relevant factual information, including the totality of the defendant's criminal activities, if any, not limited to the count(s) to which defendant pleads, to respond to comments made by the defendant or defendant's counsel, and to correct any misstatements or inaccuracies. The United States further reserves its right to make any recommendations it deems appropriate regarding the disposition of this case, subject to any limitations set forth herein, if any.

5. Financial Disclosures

Pursuant to 18 U.S.C. § 3664(d)(3) and Fed. R. Crim. P. 32(d)(2)(A)(ii), the defendant agrees to complete and submit to the United States Attorney's Office within 30 days of execution of this agreement an affidavit reflecting the defendant's financial condition. The defendant promises that his financial statement and disclosures will be complete, accurate and truthful and will include all assets in which he has any interest or over which the defendant exercises control, directly or indirectly, including those held by a spouse, dependent, nominee or other third party. The defendant further agrees to execute any documents requested by the United States needed to obtain from any third parties any records of assets owned by the defendant, directly or through a nominee, and, by the execution of this Plea Agreement, consents to the release of the defendant's tax returns for the previous five years. The defendant similarly agrees and authorizes the United States Attorney's Office to provide to, and obtain from, the United States Probation Office, the financial affidavit, any of the defendant's federal, state, and local tax returns, bank records and any other financial information concerning the defendant, for the purpose of making any recommendations to the Court and for collecting any assessments, fines, restitution, or forfeiture ordered by the Court. The defendant expressly authorizes the United States Attorney's Office to obtain current credit reports in order to evaluate the defendant's ability to satisfy any financial obligation imposed by the Court.

6. Sentencing Recommendations

It is understood by the parties that the Court is neither a party to nor bound by this agreement. The Court may accept or reject the agreement, or defer a decision until it has had an opportunity to consider the presentence report prepared by the United States Probation Office. The defendant understands and acknowledges that, although the parties are permitted to make recommendations and present arguments to the Court, the sentence will be determined solely by the Court, with the assistance of the United States Probation Office. Defendant further understands and acknowledges that any discussions between defendant or defendant's attorney and the attorney or other agents for the government regarding any recommendations by the government are not binding on the Court and that, should any recommendations be rejected, defendant will not be permitted to withdraw defendant's plea pursuant to this plea agreement. The government expressly reserves the right to support and defend any decision that the Court may make with regard to the defendant's sentence, whether or not such decision is consistent with the government's recommendations contained herein.

7. Defendant's Waiver of Right to Appeal the Sentence

The defendant agrees that this Court has jurisdiction and authority to impose any sentence up to the statutory maximum and expressly waives the right to appeal defendant's sentence on any ground, including the ground that the Court erred in determining the applicable guidelines range pursuant to the United States Sentencing Guidelines, except (a) the ground that the sentence exceeds the defendant's applicable guidelines range as determined by the Court pursuant to the United States Sentencing Guidelines; (b) the ground that the sentence exceeds the statutory maximum penalty; or (c) the ground that the sentence violates the Eighth Amendment to the Constitution; provided, however, that if the government exercises its right to appeal the sentence imposed, as authorized by 18 U.S.C. § 3742(b), then the defendant is released from his waiver and may appeal the sentence as authorized by 18 U.S.C. § 3742(a).

8. Middle District of Florida Agreement

It is further understood that this agreement is limited to the Office of the United States Attorney for the Middle District of Florida and cannot bind other federal, state, or local prosecuting authorities, although this office will bring defendant's cooperation, if any, to the attention of other prosecuting officers or others, if requested.

9. Filing of Agreement

This agreement shall be presented to the Court, in open court or in camera, in whole or in part, upon a showing of good cause, and filed in this cause, at the time of defendant's entry of a plea of guilty pursuant hereto.

10. Voluntariness

The defendant acknowledges that defendant is entering into this agreement and is pleading guilty freely and voluntarily without reliance upon any discussions between the attorney for the government and the defendant and defendant's attorney and without promise of benefit of any kind (other than the concessions contained herein), and without threats, force, intimidation, or coercion of any kind. The defendant further acknowledges defendant's understanding of the nature of the offense or offenses to which defendant is pleading guilty and the elements thereof, including the penalties provided by law, and defendant's complete satisfaction with the representation and advice received from defendant's undersigned counsel (if any). The defendant also understands that defendant has the right to plead not guilty or to persist in that plea if it has already been made, and that defendant has the right to be tried by a jury with the assistance of counsel, the right to confront and cross-examine the witnesses against defendant, the right against compulsory self-incrimination, and the right to compulsory process for the attendance of witnesses to testify in defendant's defense; but, by pleading guilty, defendant waives or gives up those rights and there will be no trial. The defendant further understands that if defendant pleads guilty, the Court may ask defendant questions about the offense or offenses to which defendant pleaded, and if defendant answers those questions under oath, on the record, and in the presence of counsel (if any), defendant's answers may later be used against defendant in a prosecution for perjury or false statement. The defendant also understands that defendant will be adjudicated guilty of the offenses to which defendant has pleaded and, if any of such offenses are felonies, may thereby be deprived of certain rights, such as the right to vote, to hold public office, to serve on a jury, or to have possession of firearms.

11. Factual Basis

Defendant is pleading guilty because defendant is in fact guilty. The defendant certifies that defendant does hereby admit that the facts set forth in the attached "Factual Basis," which is incorporated herein by reference, are true, and were this case to go to trial, the United States would be able to prove those specific facts and others beyond a reasonable doubt.

12. Entire Agreement

This plea agreement constitutes the entire agreement between the government and the defendant with respect to the aforementioned guilty plea and no other promises, agreements, or representations exist or have been made to the defendant or defendant's attorney with regard to such guilty plea.

13. Certification

The defendant and defendant's counsel certify that this plea agreement has been read in its entirety by (or has been read to) the defendant and that defendant fully understands its terms.

DATED this 11th day of July, 2023.

ROGER B. HANDBERG
United States Attorney

CHRISTOPHER LEO DARAGJATI
Defendant

Kevin C. Frein
KEVIN C. FREIN
Assistant United States Attorney

Scott Schmidt
SCOTT T. SCHMIDT
Attorney for Defendant

MICHAEL J. COOLICAN
Assistant United States Attorney
Deputy Chief, Jacksonville Division

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

UNITED STATES OF AMERICA

v. CASE NO. 3:23-cr-48-TJC-LLL

CHRISTOPHER LEO DARAGJATI

PERSONALIZATION OF ELEMENTS

Count One

1. Do you admit on or about February 5, 2021, in the Middle District of Florida, and elsewhere, that you knowingly devised and participated in a scheme to defraud to obtain money or property by using false pretenses, representations, and promises?

2. Do you admit that the false pretenses, representations, and promises were about a material fact?

3. Do you admit that you acted with an intent to defraud?

4. Do you admit that you caused to be transmitted by wire some communication in interstate commerce to help carry out the scheme to defraud, that is, the transfer of Paycheck Protection Program loan proceeds from Itria to an account at Middlesex Federal Savings in the amount of $111,107.50?

Count Four

1. On or about February 2, 2021, in the Middle District of Florida, did you knowingly use another person's means of identification, that is, the Social Security number ending in 5692 assigned to J.W.?

2. Do you admit that you used the means of identification without lawful authority?

3. Do you admit that you used the means of identification during and in relation to a felony enumerated in 18 U.S.C. § 1028A, that is, wire fraud, as charged in Count One of the Indictment?

Count Eleven

1. Do you admit that the money described in the Indictment belonged to the United States and Internal Revenue Service?

2. Do you admit that beginning from in or about January 2022, and continuing through in or about February 2022, in the Middle District of Florida, and elsewhere, you did knowingly steal that money for your own use?

3. Did you knowingly and willfully intend to deprive the United States and Internal Revenue Service of the use and benefit of the money?

4. Did the money stolen have a value greater than $1,000?

Count Twelve

1. On or about January 26, 2022, in the Middle District of Florida, did you knowingly use another person's means of identification, that is, the Social Security number ending in 5692 assigned to J.W.?

2. Do you admit that you used the means of identification without lawful authority?

3. Do you admit that you used the means of identification during and in relation to a felony enumerated in 18 U.S.C. § 1028A, that is, theft of government property, over $1,000, as charged in Count Eleven of the Indictment?

Count Thirteen

1. Do you admit on or about March 10, 2022, in the Middle District of Florida, and elsewhere, that you knowingly devised and participated in a scheme to defraud to obtain money or property by using false pretenses, representations, and promises?

2. Do you admit that the false pretenses, representations, and promises were about a material fact?

3. Do you admit that you acted with an intent to defraud?

4. Do you admit that you caused to be transmitted by wire some communication in interstate commerce to help carry out the scheme to defraud, that is, the on-line electronic submission to Sunbelt Rentals of an "Application for Credit and Rental Agreement" for Torkelson Inc in the identity of P.T?

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

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CHRISTOPHER LEO DARAGJATI

FACTUAL BASIS

In July 2022, the Clay County Sheriff's Office ("CCSO") began an investigation into an unknown individual, later identified as CHRISTOPHER LEO DARAGJATI ("DARAGJATI"), using various stolen identities of genuine individuals to commit fraud. DARAGJATI used the stolen identities to rent large amounts of equipment from Sunbelt Rentals ("Sunbelt"). After renting the equipment, DARAGJATI typically pawned the equipment. Through latent print analysis of various pawn shop forms involving the aforementioned stolen equipment, the CCSO in conjunction with the Jacksonville Sheriff's Office positively identified DARAGJATI, as the individual committing the fraud. The Florida Highway Patrol – Bureau of Criminal Investigations ("FHP") with assistance from other members of law enforcement determined that DARAGJATI as part of his scheme to defraud fraudulently obtained genuine Florida driver's licenses, identification cards and/or replacement cards. The FHP determined that he fraudulently obtained approximately 26 genuine Florida driver's licenses, identification cards and/or replacement cards in the name of six genuine individuals that lived throughout the United States. Given the nationwide scope of the identity theft and fraud investigation, the CCSO requested assistance from Homeland Security Investigations ("HSI").

Financial analysis by HSI determined among other things that DARAGJATI used the fraudulently obtained Florida identification cards in the identity of two victims, J.W. and C.H., to obtain three U.S. Small Business Administration ("SBA") Paycheck Protection Program ("PPP") loans. In order to obtain the first PPP loan on or about February 2, 2021, DARAGJATI submitted on-line from Clay County, Florida to Itria Ventures LLC ("Itria") a signed PPP loan application in the identity of J.W. In the PPP loan application, that is, the SBA Form 2483 - Borrower Application Form ("SBA Form 2483") he falsely represented his Social Security number ("SSN") as a SSN number ending in 5692 which was the genuine SSN of J.W. At the time DARAGJATI made this false representation, he knew that the SSN ending in 5692 was not assigned to him.

On the SBA Form 2483 DARAGJATI made multiple materially false and fraudulent representations to include the average monthly payroll, the number of employees, listing that the purpose of the loan was to cover payroll costs and that he was the owner of the business. In support of his false SBA Form 2483 he submitted a fraudulent IRS Form 940 for 2019: Employer's Annual Federal Unemployment Tax Return and an IRS Form 941 for 2020: Employer's Quarterly Federal Tax Return. Both IRS forms were in the identity of J.W. DARAGJATI also sent Itria a copy of a fraudulently obtained Florida identification card in the identity of J.W., but with a picture of himself on it. In reliance on the materially false and fraudulent SBA Form 2483, the accompanying fraudulent IRS forms and fraudulently obtained Florida identification card Itria approved the PPP loan application. On or about February 5, 2021, DARAGJATI while in Clay County, Florida caused Itria to send the PPP loan proceeds, $111,107.50, via an ACH/wire transfer from outside of the state of Florida to a bank account at Middlesex Federal Savings that he previously fraudulently opened in the identity of J.W. In total, DARAGJATI successfully obtained three fraudulent PPP loans with loan proceeds totaling approximately $150,500. All of the loan proceeds were deposited into bank accounts controlled by DARAGJATI and the proceeds were subsequently used by him.

During the course of the financial analysis the Internal Revenue Service – Criminal Investigation ("IRS-CI") determined that DARAGJATI committed fraud involving federal tax returns. He caused the submission of eight fraudulent federal tax returns at local tax preparation businesses in and around Duval and Clay County, Florida, using the stolen identities of six genuine individuals, C.E., J.H., C.H., P.T., G.M., and J.W. IRS-CI further determined there were four other occurrences in which DARAGJATI went to a tax preparation business with the intent of submitting a federal tax return in a stolen identity, but did not finalize the submission. Although he received a cash advance associated with six out of the eight federal tax returns, DARAGJATI only successfully received a tax refund in one incident. On or about January 26, 2022, using the identity of J.W., DARAGJATI filed a false federal tax return with H&R Block ("H&R") in Orange Park, Florida. When filing the federal tax return he presented a fraudulently obtained Florida identification card in the identity of J.W., but with a picture of himself on it. On the tax return he falsely represented his SSN as a SSN number ending in 5692 which was the genuine SSN of J.W. As part of filing the tax return and in an effort to increase the amount of the tax refund, he created false supporting documents that purported to show that J.W. worked both in Florida and Kentucky and that J.W.'s wife, A.W., was deceased. H&R filed the federal tax return with the Internal Revenue Service ("IRS"). In reliance on the materially false and fraudulent tax return and the accompanying fraudulent documents the IRS accepted and approved the fraudulent federal tax return. In February 2022, the IRS sent a tax refund of $3,631 to H&R on behalf of DARAGJATI. After taking out a fee for their services, H&R sent the balance of the tax return, $3,239, to a Square Cash app account controlled by DARAGJATI.

As part of his scheme to defraud, DARAGJATI used four of the stolen identities to successfully open commercial credit accounts with Sunbelt in the identities of J.W., G.M., C.E. and P.T. Law enforcement determined that on or about March 10, 2022, DARAGJATI submitted online from Clay County, Florida to Sunbelt an "Application for Credit and Rental Agreement" ("Application") for Torkelson Inc. He submitted the Application using the identity of P.T. and using P.T.'s assigned SSN. Sunbelt received the Application for Torkelson Inc through their credit portal server located in South Carolina. After receiving notification that Sunbelt approved the Application, DARAGJATI rented various items of equipment in the identity of P.T from different Sunbelt locations to include in and around Duval and Clay County, Florida. Using the identity of P.T., he then pawned most of the equipment and never returned any of the equipment to Sunbelt. This resulted in a felony arrest warrant being issued and entered into the National Crime Information Center in the identity of P.T.

On November 16, 2022, multiple state and federal law enforcement agencies executed a federal search warrant at DARAGJATI's residence in Clay County, Florida. The search of the residence located approximately 20 of the genuine Florida driver's licenses, identification cards and/or replacement cards fraudulently obtained by DARAGJATI in the name of the six genuine individuals. Law enforcement located multiple folders containing tax documents from federal tax returns submitted in the names of five out of the six victims. A review of the material by IRS-CI determined that the folders contained copies of the federal tax returns that DARAGJATI caused to be filed in the names of the aforementioned victims. The tax documents included photocopies of the fraudulently obtained Florida identification cards that were presented by DARAGJATI to tax preparation businesses involving the fraudulent federal tax returns.

In committing the offenses involving the use of various stolen identities of genuine individuals to commit fraud, the defendant personally obtained at least $200,000.