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UNITED STATES OF AMERICA

UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, Plaintiff, v. KERWIN ALDRIC JORDAN, Defendant.	No. 2:25-cr-00801-SVW PLEA AGREEMENT FOR DEFENDANT KERWIN ALDRIC JORDAN

1. This constitutes the plea agreement between KERWIN ALDRIC JORDAN ("defendant") and the United States Attorney's Office for the Central District of California (the "USAO") in the above-captioned case. This agreement is limited to the USAO and cannot bind any

other federal, state, local, or foreign prosecuting, enforcement, administrative, or regulatory authorities.

DEFENDANT'S OBLIGATIONS

2. Defendant agrees to:

a. At the earliest opportunity requested by the USAO and provided by the Court, appear and plead guilty to counts 4, 12, 17, 20, and count 25 of the indictment in *United States v. Jordan*, Case No. 2:25-cr-801-SVW, which charge defendant with aiding and assisting in the preparation of a false tax return, in violation of 26 U.S.C. § 7206(2), and wire fraud, in violation of 18 U.S.C. § 1343, respectively.

b. Not contest facts agreed to in this agreement.

c. Abide by all agreements regarding sentencing contained in this agreement.

d. Appear for all court appearances, surrender as ordered for service of sentence, obey all conditions of any bond, and obey any other ongoing court order in this matter.

e. Not commit any crime; however, offenses that would be excluded for sentencing purposes under United States Sentencing Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not within the scope of this agreement.

f. Be truthful at all times with the United States Probation and Pretrial Services Office and the Court.

g. Pay the applicable special assessments at or before the time of sentencing unless defendant has demonstrated a lack of ability to pay such assessments.

h. Agree to and not oppose the imposition of the following conditions of probation or supervised release:

i. that defendant not prepare, or advise or assist in the preparation of, any federal or state tax returns or other financial or account documents for any third parties other than his legal spouse;

ii. that defendant truthfully and timely file and pay taxes during the period of supervised release or probation; and

iii. that defendant show proof to the Probation Officer of compliance with the aforementioned conditions of supervised release.

iv. The defendant shall submit defendant's person and any property under defendant's control, including any residence, vehicle, papers, computer and other electronic communication or data storage devices and media, and effects, to suspicion-less search and seizure at any time of the day or night by any law enforcement or probation officer, with or without a warrant, and with or without cause; and if stopped or questioned by a law enforcement officer for any reason, defendant shall notify that officer that defendant is on federal supervised release and subject to search.

i. Defendant agrees, as part of this plea agreement, to be permanently enjoined under IRC §§ 7402, 7407, and 7408, from preparing, assisting in, directing or supervising the preparation or filing of federal tax returns, amended tax returns, or other related documents or forms for any person or entity other than himself, his wife, or an entity for which he and/or his wife has a legal obligation to file a tax return. Defendant understands that the United States will file a civil complaint against him seeking this relief and related provisions, and defendant consents to the entry of a permanent injunction consistent with Fed. R. Civ. P. 65(d) in that separate civil action.

THE USAO'S OBLIGATIONS

3. The USAO agrees to:

a. Not contest facts agreed to in this agreement.

b. Abide by all agreements regarding sentencing contained in this agreement.

c. At the time of sentencing, move to dismiss the remaining counts of the indictment as against defendant. Defendant agrees, however, that at the time of sentencing the Court may consider any dismissed charges in determining the applicable Sentencing Guidelines range, the propriety and extent of any departure from that range, and the sentence to be imposed. Defendant further agrees that he may be treated as if he had been convicted of the dismissed charges for purposes of U.S.S.G. § 1B1.2(c), regardless of whether the factual basis below would be sufficient to satisfy all elements of each charge. Defendant waives the right to challenge the sufficiency of the factual basis as to any element of any dismissed charge.

d. At the time of sentencing, provided that defendant demonstrates an acceptance of responsibility for the offenses up to and including the time of sentencing, recommend a two-level reduction in the applicable Sentencing Guidelines offense level, pursuant to U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an additional one-level reduction if available under that section.

NATURE OF THE OFFENSES

4. Defendant understands that for defendant to be guilty of the crime charged in each of counts 4, 12, 17, and 20 of the

indictment, that is, aiding and assisting in the preparation of a false tax return, in violation of Title 26, United States Code, Section 7206(2), the following must be true:

a. Defendant aided, assisted, advised, procured or counseled a client in the preparation or presentation of an income tax return, filed with the Internal Revenue Service, that was false or fraudulent;

b. The income tax return was false or fraudulent as to any material matter necessary to a determination of whether income tax was owed; and

c. Defendant acted willfully.

5. For purposes of Title 26, United States Code, Section 7206(2), a matter is material if it had a natural tendency to influence or was capable of influencing, the decisions or activities of the Internal Revenue Service. In order to prove that the defendant acted "willfully," the government must prove beyond a reasonable doubt that the defendant knew federal tax law imposed a duty on him, and the defendant intentionally and voluntarily violated the duty.

6. Defendant understands that for defendant to be guilty of the crime charged in count 25, that is, wire fraud, in violation of Title 18, United States Code, Section 1343, the following must be true:

a. Defendant knowingly participated in, devised, or intended to devise a scheme or plan to defraud, or a scheme or plan for obtaining money or property by means of false or fraudulent pretenses, representations, or promises;

b. The statements made as part of the scheme were material; that is, they had a natural tendency to influence, or were capable of influencing, a person to part with money or property;

c. Defendant acted with the intent to defraud; that is, the intent to deceive and cheat; and

d. Defendant used, or caused to be used, interstate wire communications to carry out or attempt to carry out an essential part of the scheme.

PENALTIES AND RESTITUTION

7. Defendant understands that the statutory maximum sentence that the Court can impose for each violation of Title 26, United States Code, Section 7206(2), is: 3 years' imprisonment; a 1-year period of supervised release; a fine of $250,000 or twice the gross gain or gross loss resulting from the offense, whichever is greatest; and a mandatory special assessment of $100.

8. Defendant further understands that the statutory maximum sentence that the Court can impose for a violation of 18 U.S.C. § 1343: 20 years' imprisonment; a 3-year period of supervised release; a fine of $250,000 or twice the gross gain or gross loss resulting from the offense, whichever is greatest; and a mandatory special assessment of $100.

9. Defendant understands, therefore, that the total maximum sentence for all offenses to which defendant is pleading guilty is: 32 years' imprisonment; a 3-year period of supervised release; a fine of $1,250,000 or twice the gross gain or gross loss resulting from the offenses, whichever is greatest; and a mandatory special assessment of $500.

10. Defendant agrees to make full restitution to the victims of the offenses to which defendant is pleading guilty. Defendant agrees that, in return for the USAO's compliance with its obligations under this agreement, the Court may order restitution to persons other than the victims of the offenses to which defendant is pleading guilty and in amounts greater than those alleged in the counts to which defendant is pleading guilty. In particular, defendant agrees that the Court may order restitution to any victim of any of the following for any losses suffered by that victim as a result: (a) any relevant conduct, as defined in U.S.S.G. § 1B1.3, in connection with the offenses to which defendant is pleading guilty; and (b) any charges not prosecuted pursuant to this agreement as well as all relevant conduct, as defined in U.S.S.G. § 1B1.3, in connection with those charges. The parties currently believe that the applicable amount of restitution is at least approximately $465,267 (comprised of $188,667 (based on the fraudulently obtained PPP loans) plus $276,600 (based on the fraudulently obtained EIDL loans)) but recognize and agree that (a) the government may argue that the amount of restitution should also include restitution for losses based on the convictions of 26 U.S.C. § 7206(2) and relevant conduct thereto, and (b) the $465,267 amount could change based on facts that come to the attention of the parties prior to sentencing.

11. Should the Court order restitution to the IRS based on the convictions of 26 U.S.C. § 7206(2) and relevant conduct thereto, defendant agrees to pay Title 26 interest on any such restitution amount; interest runs from the last date prescribed for payment of the relevant tax through the date of sentencing. The government will provide an updated interest figure at sentencing.

12. Defendant agrees that any restitution ordered by the Court results from defendant’s fraudulent conduct.

13. Defendant agrees that restitution is due and payable immediately after the judgment is entered and is subject to immediate enforcement, in full, by the United States. If the Court imposes a schedule of payments, defendant agrees that the schedule of payments is a schedule of the minimum payment due, and that the payment schedule does not prohibit or limit the methods by which the United States may immediately enforce the judgment in full. The IRS will use any amount of restitution ordered based on the 26 U.S.C. § 7206(2) convictions and relevant conduct thereto as the basis for a civil assessment under 26 U.S.C. § 6201(a)(4). Defendant does not have the right to challenge the amount of this restitution-based assessment. See 26 U.S.C. § 6201(a)(4)(C). Neither the existence of a restitution payment schedule nor defendant's timely payment of restitution according to that schedule will preclude the IRS from immediately collecting the full amount of the restitution-based assessment.

14. Defendant understands and agrees that the plea agreement does not resolve defendant's civil tax liabilities, that the IRS may seek additional taxes, interest and penalties from defendant relating to the conduct covered by this plea agreement and for conduct relating to another time period, and that satisfaction of the restitution debt does not settle, satisfy, or compromise defendant's obligation to pay any remaining civil tax liability. Defendant authorizes release of information to the IRS for purposes of making the civil tax and restitution-based assessments.

15. If full payment cannot be made immediately, defendant agrees to make a complete and accurate financial disclosure to the

IRS on forms prescribed by the IRS (including, but not limited to, IRS Form 433-A and Form 433-B, as appropriate), and to disclose to the IRS any and all additional financial information and financial statements provided to the probation office. Defendant also agrees to provide the above-described information to the probation office.

16. The defendant understands that such restitution will be included in the Court's Order of Judgment and that an unanticipated restitution amount will not serve as grounds to withdraw the defendant's guilty plea or to withdraw from this plea agreement.

17. The defendant agrees to waive his right to appeal any order of the district court relating to restitution.

18. The defendant understands that the willful failure to pay the restitution and/or fine will be a violation of his supervised release, which could subject the defendant to a term of prison.

19. Defendant understands and agrees that the Court must order defendant to pay the costs of prosecution for the Title 26 offenses, which may be in addition to the statutory maximum fine stated above.

20. Defendant understands that supervised release is a period of time following imprisonment during which defendant will be subject to various restrictions and requirements. Defendant understands that if defendant violates one or more of the conditions of any supervised release imposed, defendant may be returned to prison for all or part of the term of supervised release authorized by statute for the offense that resulted in the term of supervised release, which could result in defendant serving a total term of imprisonment greater than the statutory maximum stated above.

21. Defendant understands that, by pleading guilty, defendant may be giving up valuable government benefits and valuable civic

rights, such as the right to vote, the right to possess a firearm, the right to hold office, and the right to serve on a jury. Defendant understands that he is pleading guilty to felonies and that it is a federal crime for a convicted felon to possess a firearm or ammunition. Defendant understands that the convictions in this case may also subject defendant to various other collateral consequences, including but not limited to revocation of probation, parole, or supervised release in another case and suspension or revocation of a professional license. Defendant understands that unanticipated collateral consequences will not serve as grounds to withdraw defendant's guilty pleas.

22. Defendant and his counsel have discussed the fact that, and defendant understands that, if defendant is not a United States citizen, the convictions in this case makes it practically inevitable and a virtual certainty that defendant will be removed or deported from the United States. Defendant may also be denied United States citizenship and admission to the United States in the future. Defendant understands that while there may be arguments that defendant can raise in immigration proceedings to avoid or delay removal, if defendant is not a United States citizen removal is presumptively mandatory and a virtual certainty in this case. Defendant further understands that removal and immigration consequences are the subject of a separate proceeding and that no one, including his attorney or the Court, can predict to an absolute certainty the effect of his convictions on his immigration status. Defendant nevertheless affirms that he wants to plead guilty regardless of any immigration consequences that his pleas may entail, even if the consequence is automatic removal from the United States.

Defendant understands that unexpected immigration consequences will not serve as grounds to withdraw defendant's guilty pleas.

FACTUAL BASIS

23. Defendant admits that defendant is, in fact, guilty of the offenses to which defendant is agreeing to plead guilty. Defendant and the USAO agree to the statement of facts set forth in Exhibit A and agree that this statement of facts is sufficient to support pleas of guilty to the charges described in this agreement and to establish the Sentencing Guidelines factors set forth in paragraph 25 below but is not meant to be a complete recitation of all facts relevant to the underlying criminal conduct or all facts known to either party that relate to that conduct.

SENTENCING FACTORS

24. Defendant understands that in determining defendant's sentence the Court is required to calculate the applicable Sentencing Guidelines range and to consider that range, possible departures under the Sentencing Guidelines, and the other sentencing factors set forth in 18 U.S.C. § 3553(a). Defendant understands that the Sentencing Guidelines are advisory only, that defendant cannot have any expectation of receiving a sentence within the calculated Sentencing Guidelines range, and that after considering the Sentencing Guidelines and the other § 3553(a) factors, the Court will be free to exercise its discretion to impose any sentence it finds appropriate up to the maximum set by statute for the crimes of conviction.

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25. Defendant and the USAO agree to the following applicable Sentencing Guidelines factors:

Group 1: False Tax Returns (Counts 4, 12, 17, 20)

Base offense level	At least 18 but not more than 28	USSG §§ 2T1.4(a)(1); 2T4.1(G)-(L)
In the business of preparing tax returns	+2	USSG §§ 2T1.4(b)(1)
	20 - 30	

Group 2: Wire Fraud (Count 25)

Base offense level	7	U.S.S.G. § 2B1.1(a)(1)
Loss > $250,000	+12	U.S.S.G.§ 2B1.1(b)(1)(G)
	19	

The parties have no agreement regarding the amount of loss resulting from the false tax returns that defendant prepared except that it is at least $250,000; the government reserves the right to argue that the total tax loss, including relevant conduct, exceeds $25,000,000, and defendant reserves the right to object to that loss calculation. Defendant and the USAO reserve the right to argue that additional specific offense characteristics, adjustments, including a multiple count adjustment pursuant to USSG Chapter 3, Part D, and departures under the Sentencing Guidelines are appropriate.

26. Defendant understands that there is no agreement as to defendant’s criminal history or criminal history category.

27. Defendant and the USAO reserve the right to argue for a sentence outside the sentencing range established by the Sentencing

Guidelines based on the factors set forth in 18 U.S.C. § 3553(a)(1), (a)(2), (a)(3), (a)(6), and (a)(7).

WAIVER OF CONSTITUTIONAL RIGHTS

28. Defendant understands that by pleading guilty, defendant gives up the following rights:

a. The right to persist in a plea of not guilty.

b. The right to a speedy and public trial by jury.

c. The right to be represented by counsel -- and if necessary, have the Court appoint counsel -- at trial. Defendant understands, however, that, defendant retains the right to be represented by counsel -- and if necessary, have the Court appoint counsel -- at every other stage of the proceeding.

d. The right to be presumed innocent and to have the burden of proof placed on the government to prove defendant guilty beyond a reasonable doubt.

e. The right to confront and cross-examine witnesses against defendant.

f. The right to testify and to present evidence in opposition to the charges, including the right to compel the attendance of witnesses to testify.

g. The right not to be compelled to testify, and, if defendant chose not to testify or present evidence, to have that choice not be used against defendant.

h. Any and all rights to pursue any affirmative defenses, Fourth Amendment or Fifth Amendment claims, and other pretrial motions that have been filed or could be filed.

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WAIVER OF APPEAL OF CONVICTION

29. Defendant understands that, with the exception of an appeal based on a claim that defendant's guilty pleas were involuntary, by pleading guilty defendant is waiving and giving up any right to appeal defendant's convictions on the offenses to which defendant is pleading guilty. Defendant understands that this waiver includes, but is not limited to, arguments that the statutes to which defendant is pleading guilty are unconstitutional, and any and all claims that the statement of facts provided herein is insufficient to support defendant's pleas of guilty.

LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

30. Defendant agrees that, provided the Court imposes a total term of imprisonment on all counts of conviction of no more than the statutory maximum stated above, defendant gives up the right to appeal all of the following: (a) the procedures and calculations used to determine and impose any portion of the sentence; (b) the term of imprisonment imposed by the Court; (c) the fine imposed by the Court, provided it is within the statutory maximum; (d) to the extent permitted by law, the constitutionality or legality of defendant's sentence, provided it is within the statutory maximum; (e) the amount and terms of any restitution order, provided it requires payment of no more than $465,267; (f) the term of probation or supervised release imposed by the Court, provided it is within the statutory maximum; and (g) any of the following conditions of probation or supervised release imposed by the Court: the conditions set forth in Second Amended General Order 20-04 of this Court; the drug testing conditions mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d); the alcohol and drug use conditions authorized by 18 U.S.C. § 3563(b)(7);

and any conditions of probation or supervised release agreed to by defendant in paragraph 2 above.

31. The USAO agrees that, provided all portions of the sentence are at or below the statutory maximum specified above, the USAO gives up its right to appeal any portion of the sentence, with the exception that the USAO reserves the right to appeal the amount of restitution ordered if that amount is less than $904,967.

32. Defendant also gives up any right to bring a post-conviction collateral attack on the convictions or sentence, including any order of restitution, except a post-conviction collateral attack based on a claim of ineffective assistance of counsel, a claim of newly discovered evidence, or an explicitly retroactive change in the applicable Sentencing Guidelines, sentencing statutes, or statutes of conviction. Defendant understands that this waiver includes, but is not limited to, arguments that the statutes to which defendant is pleading guilty are unconstitutional, and any and all claims that the statement of facts provided herein is insufficient to support defendant's pleas of guilty.

WAIVER OF RIGHTS CONCERNING PLEA COLLOQUY AND FACTUAL BASIS

33. Defendant agrees that: (i) any statements made by defendant, under oath, at the guilty plea hearing; (ii) the agreed to factual basis statement in this agreement; and (iii) any evidence derived from such statements, shall be admissible against defendant in any action against defendant, and defendant waives and gives up any claim under the United States Constitution, any statute, Rule 410 of the Federal Rules of Evidence, Rule 11(f) of the Federal Rules of Criminal Procedure, or any other federal rule, that the statements or

any evidence derived from the statements should be suppressed or are inadmissible.

Defendant further agrees that this paragraph of the agreement is severable. Thus, defendant's waivers are binding and effective even if, subsequent to defendant's signing this agreement, defendant declines to plead guilty, the Court declines to accept his guilty plea, or, if this agreement is of the type described in Federal Rule of Criminal Procedure 11(c)(1)(A) or (c)(1)(C), the Court rejects this agreement. Defendant also agrees that his waivers are binding and effective even if some other portion of this agreement is found to be invalid by this Court or the Ninth Circuit.

RESULT OF WITHDRAWAL OF GUILTY PLEA

34. Defendant agrees that if, after entering guilty pleas pursuant to this agreement, defendant seeks to withdraw and succeeds in withdrawing defendant's guilty pleas on any basis other than a claim and finding that entry into this plea agreement was involuntary, then (a) the USAO will be relieved of all of its obligations under this agreement; and (b) should the USAO choose to pursue any charge that was dismissed a result of this agreement, then defendant waives and gives up all defenses based on the statute of limitations or any speedy trial claim with respect to any such charge, except to the extent that such defenses existed as of the date of defendant's signing this agreement.

RESULT OF VACATUR, REVERSAL OR SET-ASIDE

35. Defendant agrees that if any count of conviction is vacated, reversed, or set aside, the USAO may: (a) ask the Court to resentence defendant on any remaining counts of conviction, with both the USAO and defendant being released from any stipulations regarding

sentencing contained in this agreement, (b) ask the Court to void the entire plea agreement and vacate defendant's guilty pleas on any remaining counts of conviction, with both the USAO and defendant being released from all their obligations under this agreement, or (c) leave defendant's remaining convictions, sentence, and plea agreement intact. Defendant agrees that the choice among these three options rests in the exclusive discretion of the USAO.

EFFECTIVE DATE OF AGREEMENT

36. This agreement is effective upon signature and execution of all required certifications by defendant, defendant's counsel, and an Assistant United States Attorney.

BREACH OF AGREEMENT

37. Defendant agrees that if defendant, at any time after the effective date of this agreement, knowingly violates or fails to perform any of defendant's obligations under this agreement ("a breach"), the USAO may declare this agreement breached. All of defendant's obligations are material, a single breach of this agreement is sufficient for the USAO to declare a breach, and defendant shall not be deemed to have cured a breach without the express agreement of the USAO in writing. If the USAO declares this agreement breached, and the Court finds such a breach to have occurred, then: (a) if defendant has previously entered guilty pleas pursuant to this agreement, defendant will not be able to withdraw the guilty pleas, and (b) the USAO will be relieved of all its obligations under this agreement.

38. Following the Court's finding of a knowing breach of this agreement by defendant, should the USAO choose to pursue any charge that was dismissed as a result of this agreement, then:

a. Defendant agrees that any applicable statute of limitations is tolled between the date of defendant's signing of this agreement and the filing commencing any such action.

b. Defendant waives and gives up all defenses based on the statute of limitations, any claim of pre-indictment delay, or any speedy trial claim with respect to any such action, except to the extent that such defenses existed as of the date of defendant's signing this agreement.

COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES OFFICE NOT PARTIES

39. Defendant understands that the Court and the United States Probation and Pretrial Services Office are not parties to this agreement and need not accept any of the USAO's sentencing recommendations or the parties' agreements to facts or sentencing factors.

40. Defendant understands that both defendant and the USAO are free to: (a) supplement the facts by supplying relevant information to the United States Probation and Pretrial Services Office and the Court, (b) correct any and all factual misstatements relating to the Court's Sentencing Guidelines calculations and determination of sentence, and (c) argue on appeal and collateral review that the Court's Sentencing Guidelines calculations and the sentence it chooses to impose are not error, although each party agrees to maintain its view that the calculations in paragraph 25 are consistent with the facts of this case. While this paragraph permits both the USAO and defendant to submit full and complete factual information to the United States Probation and Pretrial Services Office and the Court, even if that factual information may be viewed

as inconsistent with the facts agreed to in this agreement, this paragraph does not affect defendant's and the USAO's obligations not to contest the facts agreed to in this agreement.

41. Defendant understands that even if the Court ignores any sentencing recommendation, finds facts or reaches conclusions different from those agreed to, and/or imposes any sentence up to the maximum established by statute, defendant cannot, for that reason, withdraw defendant's guilty pleas, and defendant will remain bound to fulfill all defendant's obligations under this agreement. Defendant understands that no one -- not the prosecutor, defendant's attorney, or the Court -- can make a binding prediction or promise regarding the sentence defendant will receive, except that it will be within the statutory maximum.

NO ADDITIONAL AGREEMENTS

42. Defendant understands that, except as set forth herein, there are no promises, understandings, or agreements between the USAO and defendant or defendant's attorney, and that no additional promise, understanding, or agreement may be entered into unless in a writing signed by all parties or on the record in court.

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PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

43. The parties agree that this agreement will be considered part of the record of defendant's guilty plea hearing as if the entire agreement had been read into the record of the proceeding.

AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE
FOR THE CENTRAL DISTRICT OF
CALIFORNIA

TODD BLANCHE
Deputy Attorney General

RANEE A. KATZENSTEIN
Assistant United States Attorney

Date 4/14/2026

KERWIN ALDRIC JORDAN
Defendant

Date

ANTONIO VILLAAMIL
Attorney for Defendant
Kerwin Aldric Jordan

Date

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43. The parties agree that this agreement will be considered part of the record of defendant's guilty plea hearing as if the entire agreement had been read into the record of the proceeding.

AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE
FOR THE CENTRAL DISTRICT OF
CALIFORNIA

TODD BLANCHE
Deputy Attorney General

RANEE A. KATZENSTEIN
Assistant United States Attorney

Date

Kerwin Aldric Jordan

KERWIN ALDRIC JORDAN
Defendant

4/13/2026
Date

ANTONIO VILLAAMIL
Attorney for Defendant
Kerwin Aldric Jordan

4/13/26
Date

EXHIBIT A

STATEMENT OF FACTS

IN SUPPORT OF PLEA AGREEMENT FOR

KERWIN ALDRIC JORDAN

Defendant KERWIN ALDRIC JORDAN ("defendant"), represents and admits that the following facts are true:

At times relevant to the charges in the Indictment:

Defendant Kerwin Aldric Jordan

1. Defendant was a registered tax return preparer who resided in Castaic, California (the "Castaic Residence") until approximately October 2022. In September 2022, defendant purchased a home in Pebble Beach, California (the "Pebble Beach Residence"). Defendant was the President of The Jordan Corporation ("TJC") and also owned and operated a business called Jordan and Jordan A Financial Conquest.

2. Defendant received training in tax preparation from the Golden State Tax Institute and was a registered tax preparer with the California Tax Education Council. Defendant prepared income tax returns for clients for a fee. At times, defendant held himself out as a tax attorney and a Certified Public Accountant, neither of which he was. Between 2018 and 2023, inclusive, the IRS processed approximately 1,372 Forms 1040, U.S. Individual Income Tax Returns (Forms 1040) that defendant had prepared and filed for clients.

Read and Agreed to Kerwin Jordan

Schedule C

3. A Schedule C, Profit or Loss from Business (Schedule C) accompanies a Form 1040, U.S. Individual Income Tax Return (Form 1040) if the taxpayer has reportable income or loss from a business the taxpayer operated or a profession the taxpayer practiced as a sole proprietor. An activity qualifies as a business if:

a. The taxpayer's primary purpose for engaging in the activity is for income or profit; and

b. The taxpayer is involved in the activity with continuity and regularity.

4. In processing year 2018, approximately 30% of the returns prepared and filed by defendant contained at least one Schedule C. In processing year 2023, the percentage of the returns defendant prepared containing at least one Schedule C was approximately 95%. The total losses reported on the Forms Schedule C provided with the returns defendant prepared and filed in processing years 2018 through 2023 (not including amended returns) amounted to over $73,000,000. Approximately 98% of the returns prepared and filed by defendant that were processed between 2018 and 2023, inclusive, resulted in refunds for the taxpayers to which the losses reported on the Forms Schedule C contributed significantly.

Aiding And Assisting in The Preparation Of False Tax Returns

Read and Agreed to ______

5. Regarding Count 4: On or around April 3, 2020, defendant prepared and caused to be filed a Form 1040, in the names of clients H.G. and L.G. (the "listed taxpayers") for the 2019 taxable year. On this return, defendant knowingly and willfully claimed that the listed taxpayers had Schedule C losses totaling $158,498 for a business even though, as defendant then knew, this business did not exist. Defendant carried the purported Schedule C losses to line 7a of the Form 1040 (Other Income from Schedule 1) such that the amount defendant reported on Line 7a of the listed taxpayers' 2019 Form 1040 was understated by $158,498. The Schedule C losses were used to offset the listed taxpayers' income of $266,304, reduced the tax amount owed to the IRS, and generated a refund of $38,739. The listed taxpayers paid defendant $8,198 to prepare this 2019 Form 1040.

6. Regarding Count 12: On or around April 30, 2021, defendant prepared and caused to be filed a Form 1040, in the name of client M.N. for the 2020 taxable year. On this return, defendant knowingly and willfully claimed that M.N. had a $473,027 Schedule C loss for a specified business even though, as defendant then knew, this business did not exist. Defendant carried this purported loss to line 8 of the Form 1040 (Other Income from Schedule 1) such that the amount defendant reported on Line 8 of M.N.'s 2020 Form 1040 was understated by $473,027. The Schedule C loss was used to offset M.N.'s income which totaled $1,059,813, reduced the tax amount owed to the IRS, and

Read and Agreed to

generated a refund of $31,471. M.N. paid defendant $13,499 to prepare this 2020 Form 1040.

7. Regarding Count 17: On or around March 10, 2022, defendant prepared and caused to be filed a Form 1040, in the name of client B.T. for the 2021 taxable year. On this return, defendant knowingly and willfully claimed that B.T. had a $169,744 Schedule C loss for a specified business even though, as defendant then knew, this business did not exist. Defendant carried this purported loss to line 8 of the Form 1040 (Other Income from Schedule 1) such that the amount defendant reported on Line 3 of B.T.'s 2021 Form 1040 was understated by $169,744. The Schedule C loss was used to offset B.T.'s income which totaled $510,020, reduced the tax amount owed to the IRS, and generated a refund of $30,088. B.T. paid defendant $15,998 to prepare this 2021 Form 1040.

8. Regarding Count 20: On or around April 2, 2022, defendant prepared and caused to be filed a joint Form 1040, in the names of clients A.D and N.D. (the "listed taxpayers") for the 2021 taxable year. On this return, defendant knowingly and willfully claimed the listed taxpayers had Schedule C losses totaling $1,042,369 for three businesses even though, as defendant then knew, these businesses did not exist. The three Forms Schedule C reported total combined gross receipts of $11,989 and total combined expenses of $1,054,358 which included retained earnings "expenses" totaling $966,913. Defendant carried the purported Schedule C losses to line 8 of the Form 1040 (Other Income from Schedule 1) such that the amount

Read and Agreed to

defendant reported on Line 8 of the listed taxpayers' 2021 Form 1040 was understated by $1,042,369. The Schedule C losses were used to offset the listed taxpayers' income of $2,027,647, reduced the tax amount owed to the IRS, and generated a refund of $24,866. A.D. paid defendant $27,995 to prepare this 2021 Form 1040.

<u>Loans Obtained from Small Business Administration</u>

9. <u>Regarding Count 25</u>: Defendant applied for Paycheck Protection Program ("PPP") loans for Jordan and Jordan (2 loans), and TJC and received a total of $188,667. Defendant also applied for Economic Injury Disaster Loans ("EIDL") for Jordan and Jordan; Euphrates Wealth Asset Management, of which he was the owner; and Lifestyles of the Rich in Faith Church, a non-profit organization of which he was the principal, and received a total of $276,600.

10. To obtain these loans, defendant made false statements on the loan applications regarding the number of employees at the applicant companies. In fact, these businesses had no employees. On or around April 2, 2020, defendant received an email from his cousin that stated, "Here is a Quick Reference Sheet for the $349 Billion dollar PPP program. Every Case is different and the Govt is eager to assist businesses." Defendant replied on or around April 3, 2020, "I looked at it at first and thought perhaps I would get some of this money . . . However, after going through it I think I will pass on it as I can see that much of the funds have designated uses primary for payroll of your employees and we do not have employees just owners."

Read and Agreed to ______ Kerwin Jordan

11. On May 4, 2023, Special Agents interviewed defendant and asked him about one of the PPP Loans received totaling $93,198. This loan was forgiven. Defendant admitted that the loan had not been used for purposes authorized by the PPP program. He stated that he used the money "for me and my wife. . . . and my daughter down at the other property."

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I have read this STATEMENT OF FACTS IN SUPPORT OF PLEA AGREEMENT in its entirety. I have had enough time to review this statement of facts and I have carefully and thoroughly discussed every part of it with my attorney. I agree that this statement of facts is sufficient to support pleas of guilty to the charges described in the plea agreement and to establish the Sentencing Guidelines factors set forth in paragraph 16 of the plea agreement.

Kerwin Aldric Jordan
KERWIN ALDRIC JORDAN
Defendant

Date 4-13-2026

I am KERWIN ALDRIC JORDAN's attorney. I have carefully and thoroughly discussed every part of this statement of facts with my client and agree that it is sufficient to support pleas of guilty to the charges described in the plea agreement and to establish the Sentencing Guidelines factors set forth in paragraph 16 of the plea agreement.

ANTONIO VILLAAMIL
Attorney for Defendant
KERWIN ALDRIC JORDAN

4/13/26
Date

Read and Agreed to Kerwin Jordan

CERTIFICATION OF DEFENDANT

I have read this agreement in its entirety. I have had enough time to review and consider this agreement, and I have carefully and thoroughly discussed every part of it with my attorney. I understand the terms of this agreement, and I voluntarily agree to those terms. I have discussed the evidence with my attorney, and my attorney has advised me of my rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. No promises, inducements, or representations of any kind have been made to me other than those contained in this agreement. No one has threatened or forced me in any way to enter into this agreement. I am satisfied with the representation of my attorney in this matter, and I am pleading guilty because I am guilty of the charges and wish to take advantage of the promises set forth in this agreement, and not for any other reason.

Kerwin Aldric Jordan 4/13/2026

KERWIN ALDRIC JORDAN Date
Defendant

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CERTIFICATION OF DEFENDANT'S ATTORNEY

I am KERWIN ALDRIC JORDAN's attorney. I have carefully and thoroughly discussed every part of this agreement with my client. Further, I have fully advised my client of his rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. To my knowledge: no promises, inducements, or representations of any kind have been made to my client other than those contained in this agreement; no one has threatened or forced my client in any way to enter into this agreement; my client's decision to enter into this agreement is an informed and voluntary one; and the factual basis set forth in this agreement is sufficient to support my client's entry of guilty pleas pursuant to this agreement.

4/13/26

ANTONIO VILLAAMIL
Attorney for Defendant
Kerwin Aldric Jordan

Date