FILED
FEB 13 2025
US DISTRICT COURT
DISTRICT OF NEVADA

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UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

UNITED STATES OF AMERICA, Plaintiff, v. CANDIES GOODE-MCCOY, aka "Candies King Elliott," aka "Candies Ecola Smith," Defendant.	No. 2:25-cr-00006-JAD-NJK **Plea Agreement for Defendant Candies Goode-McCoy Pursuant to Fed. R. Crim. P. 11(c)(1)(A) and (B)**

This plea agreement between CANDIES GOODE-MCCOY ("Defendant"), also known as Candies King Elliott and Candies Ecola Smith, the United States Attorney's Office for the District of Nevada (the "USAO"), and the U.S. Department of Justice, Tax Division (the "Tax Division") (together with the USAO, the "DOJ") sets forth the parties' agreement regarding the

criminal charges referenced herein and the applicable sentences, fines, and restitution in the above-captioned case. This agreement binds only Defendant and the DOJ and does not bind the District Court, the U.S. Probation Office, or any other federal, state, local, or foreign prosecuting, enforcement, administrative, or regulatory authorities. This agreement does not prohibit the DOJ or any agency or third party from seeking any other civil or administrative remedies, including civil forfeiture *in rem,* directly or indirectly against Defendant or Defendant's property.

This agreement becomes effective upon signature by Defendant, Defendant's counsel, and an Assistant United States Attorney or a Tax Division Trial Attorney.

I. DEFENDANT'S OBLIGATIONS

1. Defendant agrees to:

a. Give up the right to indictment by a grand jury and, at the earliest opportunity requested by the DOJ and provided by the Court, appear and plead guilty to the Criminal Information in the form attached to this agreement as Exhibit A or a substantially similar form, which charges Defendant with one count of Conspiracy to Defraud the Government with Respect to Claims, in violation of 18 U.S.C. § 286.

b. Stipulate to the facts agreed to in this agreement;

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

d. Not seek to withdraw Defendant's guilty plea once they are entered;

e. 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;

f. Not commit any federal, state, or local crime;

g. Be truthful at all times with the U.S. Probation and Pretrial Services Offices and the Court;

h. Before and after sentencing, upon request by the Court, the DOJ, or the Probation Office, provide accurate and complete financial information, submit sworn statements, and/or give depositions under oath concerning Defendant's assets and Defendant's ability to pay. As part of the required disclosure, Defendant agrees to provide any and all financial information and authorizations requested by the Probation Office for preparation of the Presentence Report. Defendant further agrees that, upon filing of this agreement, the DOJ is authorized to obtain Defendant's credit report. Defendant will also complete a financial form provided by the DOJ, to include all supporting documentation, and return it to the DOJ within three weeks from entry of the plea. Defendant agrees that the District Court may enter any order necessary to effectuate or facilitate disclosure of defendant's financial information;

i. To facilitate payment of any fine, forfeiture, restitution, or assessment, surrender assets Defendant obtained directly or indirectly as a result of Defendant's crimes. Defendant agrees to voluntarily release funds and property under Defendant's control or in which Defendant has any property interest, before and after sentencing, to pay any fine or restitution identified in this agreement, agreed to by the parties, or ordered by the Court; and

j. Defendant agrees to pay restitution to the IRS in the total amount of $26,922,188.75 pursuant to 18 U.S.C. § 3663(a)(3) as follows:

i. Defendant agrees that the total amount of restitution reflected in this agreement results from Defendant's fraudulent conduct concerning her and her co-conspirators' businesses.

ii. The total amount of restitution consists of the following, subject to any applicable credits concerning co-conspirators or other relevant third parties making their own restitution payments:

Tax Year	Amount to Be Credited to Tax
2020	$8,221,428.91
2021	$8,965,622.10
2022	$9,572,634.89
2023	$162,502.85
Total:	**$26,922,188.75**

Defendant agrees to pay any applicable interest on the amount of restitution as determined by the IRS.

iii. 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 the amount of restitution ordered 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' timely payment of restitution according to that schedule will preclude the IRS from immediately collecting the full amount of the restitution-based assessment.

iv. Defendant is entitled to receive credit for restitution paid pursuant to this plea agreement against those assessed civil tax liabilities due and owing for the same periods for which restitution was ordered. Defendant understands and agrees that the plea agreement does not resolve the 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.

v. Defendant understands that Defendant is not entitled to credit with the IRS for any payment until the payment is received by the IRS.

vi. 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.

vii. If Defendant makes a payment of the restitution agreed to in paragraph ii prior to sentencing, the payment will be applied as a credit against the restitution ordered pursuant to paragraph ii.

viii. Defendant agrees to send all payments made pursuant to the Court's restitution order to the Clerk of the Court at the following address:

333 Las Vegas Boulevard South
Las Vegas, Nevada 89101

ix. With each payment to the Clerk of the Court made pursuant to the District Court's restitution order, Defendant will provide the following information:

A. Defendant's name and Social Security number;
B. The District Court and the docket number assigned to this case;
C. Tax year(s) or period(s) for which restitution has been ordered; and
D. A statement that the payment is being submitted pursuant to the District Court's restitution order.

x. Defendant agrees to include a request that the Clerk of the Court send the information, along with Defendant's payments, to the IRS address below:

IRS - RACS
Attn: Mail Stop 6261, Restitution
333 W. Pershing Ave.
Kansas City, MO 64108

xi. Defendant also agrees to send a notice of any payments made pursuant to this agreement, including the information listed in the previous paragraph, to the IRS at the following address:

IRS - RACS
Attn: Mail Stop 6261, Restitution
333 W. Pershing Ave.
Kansas City, MO 64108

II. THE DOJ'S OBLIGATIONS

2. The DOJ agrees to:

a. Stipulate to facts agreed to in this agreement;

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

c. At sentencing, provided that Defendant demonstrates an acceptance of responsibility for the offense up to and including the time of sentencing, recommend a two-level reduction in the applicable sentencing guidelines offense level, pursuant to USSG § 3E1.1, and move for an additional one-level reduction if available under that section;

d. Not bring any additional charges against Defendant arising out of the investigation in the District of Nevada which culminated in this agreement and based on conduct known to the DOJ. However, the DOJ reserves the right to prosecute Defendant for any crime of violence as defined by 18 U.S.C. § 16. Defendant agrees that the District Court at sentencing may consider any uncharged conduct in determining the applicable sentencing guidelines range, the propriety and extent of any departure from that range, and the sentence to be imposed after consideration of the sentencing guidelines and all other relevant factors under 18 U.S.C. § 3553(a).

III. ELEMENTS OF THE OFFENSE

3. Count One: The elements of Conspiracy to Defraud the Government with Respect to Claims under 18 U.S.C. § 286 are as follows:

First: There was an agreement between two or more persons to obtain or aid in obtaining a payment of a false, fictious or fraudulent claim;

Second: The defendant became a member of the conspiracy knowing of at least one of its objects and intending to help accomplish it; and

Third: One of the members of the conspiracy performed at least one overt act for the purpose of carrying out the conspiracy.

See 18 U.S.C. § 286; Department of Justice, Criminal Tax Manuel § 22.05; *United States v. Jackson*, 757 F. App'x 547, 549 (9th Cir. 2018).

IV. CONSEQUENCES OF CONVICTION

4. Maximum Statutory Penalties: Defendant understands that the statutory maximum sentence the District Court can impose for a violation of 18 U.S.C. § 286 as charged in Count 1, is: ten years imprisonment; a three-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.

5. Restitution: Defendant understands that Defendant will be required to pay full restitution to the victim of the offense to which Defendant is pleading guilty. Defendant agrees that, in return for the DOJ's compliance with its obligations under this agreement, the Court may order restitution to persons other than the victim of the offense to which Defendant is pleading guilty and in amounts greater than those alleged in the count 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 USSG § 1B1.3, in connection with the offense to which Defendant is pleading guilty; and (b) any counts dismissed and charges not prosecuted pursuant to this agreement as well as all relevant conduct, as defined in USSG § 1B1.3, in connection with those counts and charges.

6. Parole Abolished: Defendant acknowledges that Defendant's prison sentence cannot be shortened by early release on parole because parole has been abolished.

7. Supervised Release: 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.

8. Factors under 18 U.S.C. § 3553: Defendant understands that the District Court must consider the factors set forth in 18 U.S.C. § 3553(a) in determining Defendant's sentence. However, the statutory maximum sentence limits the District Court's discretion in determining Defendant's sentence.

9. Potential Collateral Consequences of Conviction: 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 once the District Court accepts Defendant's guilty plea, it will be a federal felony for Defendant to possess a firearm or ammunition. Defendant understands that the conviction 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 plea.

10. Potential Removal/Deportation Consequences of Conviction: Defendant understands that, if Defendant is not a United States citizen, the felony conviction in this case may subject Defendant to removal, also known as deportation, which may, under some circumstances, be mandatory; denial of citizenship; and denial of admission to the United States in the future. The District Court cannot advise Defendant fully regarding the immigration consequences of the felony conviction in this case, but Defendant's attorney has advised her about the deportation risks of her guilty plea. Defendant understands that unexpected immigration consequences will not serve as grounds to withdraw Defendant's guilty plea.

V. FACTUAL BASIS

11. Defendant admits that Defendant is, in fact, guilty of the offense to which Defendant is agreeing to plead guilty. Defendant acknowledges that if Defendant elected to go to trial instead of pleading guilty, the DOJ could prove Defendant's guilt beyond a reasonable doubt. Defendant further acknowledges that Defendant's admissions and declarations of fact set forth below satisfy every element of the charged offense. Defendant waives any potential future claim that the facts Defendant admitted below are insufficient to satisfy the elements of the charged offense. Defendant admits and declares under penalty of perjury that the facts set forth below are true and correct:

Background on COVID Tax Credits

a. Congress passed legislation that sought to mitigate the economic harm caused by the Covid-19 pandemic.

b. ***The CARES Act.*** One such piece of legislation was the Coronavirus Aid, Relief, and Economic Security Act that provided for Employee Retention Credits.

c. The Employee Retention Credits were a refundable credit that businesses could claim based upon the qualified wages, including certain health insurance costs, paid to employees.

d. Eligible employers could claim Employee Retention Credits as overpayments on Internal Revenue Service Forms 941, Employer's Quarterly Federal Tax Return. The Form 941 was used by employers to report income taxes, including Social Security and Medicare taxes, withheld from employees' paychecks. The Form was also used to pay employers' portion of Social Security or Medicare taxes to the IRS.

e. For each quarter, the Employee Retention Credit was applied against the employer's tax liability and if the credit exceeds the employer's tax liability, the excess was treated as an overpayment and refunded to the employer. To qualify for the Employee Retention Credit, a business must have been operational, had Form W-2 employees, and those employees must have earned and been paid wages during the requisite period.

f. ***Families First Coronavirus Response Act***. Another piece of legislation Congress enacted was the Families First Coronavirus Response Act. This legislation gave funds to all American businesses with fewer than 500 employees to provide their employees with paid leave, either for the employee's own health needs or to care for family members (the Sick and Family Leave Credit). This credit provided small and midsized employers refundable credits that reimbursed them, dollar-for-dollar, for the cost of providing paid sick and family leave wages to their employees for leave related to Covid-19 for the requisite period.

g. The Sick and Family Leave Credit was allowed against the taxes imposed on employers and, if the credit exceeds the employer's share of federal employment taxes, the excess was treated as an overpayment and refunded to the employer on Forms 941.

h. To qualify for the Sick and Family Leave Credits, a business must have been operation, had Form W-2 employees, and those employees must have taken sick and family leave during the requisite period.

Defendant's Conspiracy

i. ***Defendant's business entities.*** Defendant owned or otherwise controlled Nevada-incorporated business entities named Changing Lives Movement, Exclusive Flavors, Xclusive Flavors, Queen Smith Professional Corporation, and Candies King Elliott (together, "Defendant's Businesses").

j. Defendant maintained an account with a commercial tax preparation software (the "Tax Software"). Defendant's account with the Tax Software gave her the ability to remotely file tax-related documents with the Internal Revenue Service, including Forms 941.

k. Beginning on a date unknown, but no later than in or around June 2022, and continuing through in or about September 2023, in the State and Federal District of Nevada and elsewhere, Defendant knowingly and willfully agreed, combined, and conspired with others, including but not limited to Co-conspirator 1, to defraud the Internal Revenue Service and the United States Department of Treasury by obtaining and attempting to obtain the payment of false, fictitious, and fraudulent claims based on claims for refundable tax credits, including Employee Retention Credits and Sick and Family Leave Credits, made to the IRS through the filing of false, fictitious, and fraudulent Forms 941, Employer's Quarterly Federal Tax Return.

l. Working with others, including Co-conspirator 1, Defendant filed approximately 1,227 Forms 941 using the Tax Software. These Forms 941 sought refundable tax

credits, including Employee Retention Credits and Sick and Family Leave Credits for various people, including Co-conspirator 1, and their purported businesses.

m. The Forms 941 were fraudulent because none of the people or businesses for whom the Defendant filed them were eligible for such refundable tax credits in the amounts claimed.

n. Defendant always knew that the Forms 941 she was filing were fraudulent.

o. The Forms 941 Defendant filed sought more than $98 million in refundable tax credits from the United States Treasury. Of that amount, the Treasury paid out approximately $33,063,280.00 in refunds. Approximately $26,922,188.75 of that $33,063,280.00 ended up negotiated.

p. Defendant agrees that the total actual and intended loss attributable to her conduct in the conspiracy is more than $98 million.

q. Defendant communicated with the people for whom she filed fraudulent Forms 941. Often, people paid Defendant for filing a fraudulent Form 941 on their behalf. Defendant received approximately $800,000 from people on whose behalf she filed fraudulent Forms 941. Defendant did not timely and accurately report receipt of this income on any tax return she filed with the IRS.

r. Pursuant to USSG §3B1.1(c), Defendant was a leader and organizer in the conspiracy based on the nature of the degree of participation in planning and organizing the scheme, her recruitment of participants, and the nature and scope of the illegal activity.

s. Alongside filing fraudulent Forms 941 for others, Defendant filed fraudulent Forms 941 on behalf of her own businesses by seeking refundable tax credits to include Employee Retention Credits and Sick and Family Leave Credits. Defendant received

approximately $1,385,771.00 in refunds via Treasury checks to which she or her businesses were not entitled.

t. Defendant knew that Defendant's Businesses were ineligible to receive such refundable tax credits.

u. Defendant used the fraudulently obtained proceeds for her personal benefit, including the purchase of luxury cars, gambling at casinos, vacations, nightclubs, and on assorted designer fashionwear from Louis Vuitton, Gucci, and Dolce & Gabbana.

VI. SENTENCING FACTORS

12. Discretionary Nature of Sentencing Guidelines: Defendant understands that in determining Defendant's sentence, the District 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 District 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.

13. Offense Level Calculations: The parties jointly agree and stipulate that, in calculating Defendant's advisory guidelines sentencing range, the Court should use the following base offense level and adjustments; acknowledge that these stipulations do not bind the district court; and agree that they will not seek to apply or advocate for the use of any other base offense levels or any other specific offense characteristics, enhancements, or reductions in calculating the advisory guidelines range:

Base Offense Level (USSG § 2B1.1(a)(2))	+6

Loss Greater than $65,000,000 (§ 2B1.1(b)(1)(M))	+24
Leader/Organizer (§ 3B1.1(c))	+2
Adjusted Offense Level	32

14. Reduction for Acceptance of Responsibility: Under USSG § 3E1.1(a), the DOJ will recommend that Defendant receive a two-level downward adjustment for acceptance of responsibility unless Defendant (a) fails to truthfully admit facts establishing a factual basis for the guilty plea when Defendant enters the plea; (b) fails to truthfully admit facts establishing the amount of restitution owed when Defendant enters the guilty plea; (c) fails to truthfully admit facts establishing the forfeiture allegations when Defendant enters the guilty plea; (d) provides false or misleading information to the DOJ, the Court, Pretrial Services, or the Probation Office; (e) denies involvement in the offense or provides conflicting statements regarding Defendant's involvement or falsely denies or frivolously contests conduct relevant to the offense; (f) attempts to withdraw Defendant's guilty plea; (g) commits or attempts to commit any crime; (h) fails to appear in court; or (i) violates the conditions of pretrial release.

15. Under USSG § 3E1.1(b), if the District Court determines that Defendant's total offense level before operation of § 3E1.1(a) is 16 or higher, and if the DOJ recommends a two-level downward adjustment pursuant to the preceding paragraph, the DOJ will move for an additional one-level downward adjustment for acceptance of responsibility before sentencing because Defendant communicated Defendant's decision to plead guilty in a timely manner that enabled the DOJ to avoid preparing for trial and to efficiently allocate its resources.

16. Criminal History Category: Defendant acknowledges that the District Court may base Defendant's sentence in part on Defendant's criminal record or criminal history. The District Court will determine Defendant's criminal history category under the sentencing guidelines.

17. Additional Sentencing Information: The stipulated sentencing guidelines calculations are based on information now known to the parties. Defendant understands that both Defendant and the DOJ are free to (a) supplement the facts in this agreement by supplying relevant information to the U.S. Probation and Pretrial Services Offices and the District Court regarding the nature, scope, and extent of Defendant's criminal conduct and any aggravating or mitigating facts or circumstances; and (b) correct any and all factual misstatements relating to the District Court's sentencing guidelines calculations and determination of sentence. While this paragraph permits both the DOJ and Defendant to submit full and complete factual information to the U.S. Probation and Pretrial Services Offices and the District 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 DOJ's obligations not to contest the facts agreed to in this agreement. Good faith efforts to provide truthful information or to correct factual misstatements shall not be grounds for Defendant to withdraw Defendant's guilty plea.

18. Defendant acknowledges that the U.S. Probation Office may calculate the sentencing guidelines differently and may rely on additional information it obtains through its investigation. Defendant also acknowledges that the District Court may rely on this and other additional information as it calculates the sentencing guidelines range and makes other sentencing determinations, and the District Court's reliance on such information shall not be grounds for Defendant to withdraw defendant's guilty plea.

VII. POSITIONS REGARDING SENTENCING

19. The DOJ will recommend that the District Court sentence Defendant at the low end of the advisory guideline range as determined by the District Court. Defendant may argue for a downward variance pursuant to 18 U.S.C. § 3553.

20. Defendant acknowledges that the District Court does not have to follow the recommendation of either party.

21. Notwithstanding its agreement to recommend a sentence as described above, the DOJ reserves its right to defend any lawfully imposed sentence on appeal or in any post-conviction litigation.

22. If Defendant commits any act that results in the Court finding that Defendant is not entitled to a downward adjustment for acceptance of responsibility, the DOJ is entitled to argue for any sentence it deems appropriate under 18 U.S.C. § 3553(a). In any such event, Defendant remains bound by the provisions of this agreement and shall not have the right to withdraw defendant's guilty plea.

VIII. WAIVER OF CONSTITUTIONAL RIGHTS

23. 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 DOJ 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; and

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

IX. WAIVER OF APPELLATE RIGHTS

24. Waiver of Appellate Rights: Defendant knowingly and expressly waives the right to appeal: (a) any sentence imposed within or below the applicable Sentencing Guideline range as determined by the district court; (b) the manner in which the district court determined that sentence on the grounds set forth in 18 U.S.C. § 3742; (c) any other aspect of the conviction, including but not limited to the constitutionality of the statutes of conviction; and (d) any other aspect of the sentence, including but not limited to the constitutionality of any mandatory or standard conditions of supervised release; and the denial of any motion for early termination of supervised release.

25. Defendant reserves only the right to appeal any portion of the sentence that is an upward departure or variance from the applicable Sentencing Guideline range as determined by the District Court.

26. Waiver of Post-Conviction Rights: Defendant also knowingly and expressly waives all collateral challenges, including any claims under 28 U.S.C. § 2255, to Defendant's conviction, sentence, and the procedure by which the District Court adjudicated guilt and imposed sentence, except non-waivable claims of ineffective assistance of counsel.

27. Preservation of Evidence: Defendant acknowledges that the DOJ and the agencies investigating this case are not obligated or required to preserve any evidence obtained in the investigation of this case.

X. RESULT OF WITHDRAWAL OF GUILTY PLEA OR VACATUR/REVERSAL/SET-ASIDE OF CONVICTION

28. Consequence of withdrawal of guilty plea: Defendant agrees that if, after entering guilty plea pursuant to this agreement, Defendant seeks to withdraw and succeeds in withdrawing Defendant's guilty plea on any basis other than a claim and finding that entry into this agreement was involuntary, then (a) the DOJ will be relieved of all of its obligations under this agreement and (b) should the DOJ choose to pursue any charge that was either dismissed or not filed as a result of this agreement, then (i) any applicable statute of limitations will be tolled between the date of Defendant's signing of this agreement and the filing commencing any such action; and (ii) 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.

29. Consequence of vacatur, reversal, or set-aside: Defendant agrees that if Defendant's conviction is vacated, reversed, or set aside, both the DOJ and Defendant will be released from all their obligations under this agreement, except that, should the DOJ choose to pursue any charge that was either dismissed or not filed as a result of this agreement, then (i) any applicable statute of limitations will be tolled between the date of Defendant's signing of this agreement and the filing commencing any such action; and (ii) 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.

XII. BREACH OF AGREEMENT

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

31. Following the District Court's finding of a knowing breach of this agreement by Defendant, should the DOJ choose to pursue any charge or any civil, administrative, or regulatory action that was not filed 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.

c. Defendant agrees that: (i) any statements made by Defendant, under oath, at the guilty plea hearing (if such a hearing occurred prior to the breach); (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 such action against Defendant, and Defendant waives and

gives up any claim under the United States Constitution, any statute, Federal Rule of Evidence 410, Federal Rule of Criminal Procedure 11(f), or any other federal rule, that the statements or any evidence derived from the statements should be suppressed or are inadmissible.

XIII. COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES OFFICE NOT PARTIES.

32. Defendant understands that the Court and the U.S. Probation and Pretrial Services Office are not parties to this agreement and need not accept any of the DOJ's sentencing recommendations or the parties' agreements to facts or sentencing factors.

33. Defendant understands that both Defendant and the DOJ are free to argue on appeal and collateral review that the District Court's sentencing guidelines calculations and the sentence it chooses to impose are not error.

34. Defendant understands that even if the District Court ignores any sentencing recommendation, finds facts or reaches conclusions different from those agreed to by the parties, or imposes any sentence up to the maximum established by statute, Defendant cannot, for that reason, withdraw Defendant's guilty plea, 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.

XIV. ADDITIONAL ACKNOWLEDGMENTS

35. Defendant acknowledges that:

a. Defendant read this agreement and Defendant understands its terms and conditions.

b. Defendant had adequate time to discuss this case, the evidence, and this agreement with Defendant's attorney.

c. Defendant carefully and thoroughly discussed all terms of this agreement with Defendant's attorney.

d. Defendant understands the terms of this agreement and voluntarily agrees to those terms.

e. Defendant has discussed with Defendant's attorney the following: the evidence; Defendant's rights; possible pretrial motions that might be filed; possible defenses that might be asserted either prior to or at trial; the sentencing factors set forth in 18 U.S.C. § 3553(a); the relevant sentencing guidelines provisions; and consequences of entering into this agreement.

f. The representations contained in this agreement are true and correct, including the factual basis for Defendant's offense set forth in this agreement.

g. Defendant was not under the influence of any alcohol, drug, or medicine that would impair Defendant's ability to understand the agreement when Defendant considered signing this agreement and when Defendant signed it.

36. Defendant understands that Defendant alone decides whether to plead guilty or go to trial, and acknowledges that Defendant has decided to enter Defendant's guilty plea knowing of the charges brought against Defendant, Defendant's possible defenses, and the benefits and possible detriments of proceeding to trial.

37. Defendant understands that no promises, understandings, or agreements other than those set forth in this agreement have been made or implied by Defendant, Defendant's attorney, or the DOJ, and no additional promises, agreements, or conditions shall have any force or effect unless set forth in writing and signed by all parties or confirmed on the record before the District Court.

38. Defendant acknowledges that defendant decided to plead guilty voluntarily and that no one threatened, coerced, or forced defendant to enter into this agreement.

39. Defendant is satisfied with the representation of Defendant's attorney, and Defendant is pleading guilty because Defendant is guilty of the charges and chooses to take advantage of the promises set forth in this agreement and for no other reason.

XV. PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

40. 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 DISTRICT OF NEVADA

JASON M. FRIERSON
United States Attorney



JOHN C. GERARDI
Trial Attorney

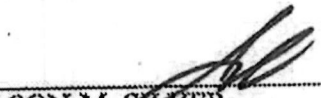
1/6/25
Date

RICHARD ANTHONY LOPEZ
Assistant United States Attorney



CANDIES GOODE-MCCOY
Defendant

1-3-25
Date



JASON M. SILVER
Attorney for Defendant GOODE-MCCOY

1/3/25
Date

EXHIBIT A
Form of One-Count Information
Charging Defendant Goode-McCoy

THE UNITED STATES ATTORNEY CHARGES THAT:

COUNT ONE
Conspiracy to Defraud the Government with Respect to Claims
(18 U.S.C § 286)

Beginning on a date unknown, but no later than in or around June 2022, and continuing through in or about September 2023, within the State and Federal District of Nevada and elsewhere,

CANDIES GOODE-MCCOY,
aka "Candies King Elliott,"
aka "Candies Ecola Smith,"

defendant herein, knowingly and unlawfully agreed, combined, and conspired with others to defraud the Internal Revenue Service and the United States Department of Treasury, by obtaining and aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims, specifically refundable tax credits including Employee Retention Credits and Sick and Family Leave Credits, made to the IRS through the filing of false, fictious, and fraudulent Forms 941, Employer's Quarterly Federal Tax Return, all in violation of Title 18, United States Code, Section 286.