UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF GEORGIA
AUGUSTA DIVISION

UNITED STATES OF AMERICA	)	
v.	)	1:25-CR-
DANTAVIOUS JACKSON	)	CR125-038

PLEA AGREEMENT

Defendant Dantavious JACKSON, represented by Defendant's counsel Rhonda S. Smith, Esq., and the United States of America, represented by Assistant United States Attorney George J.C. Jacobs, III, have reached a plea agreement in this case. The terms and conditions of that agreement are as follows.

1. Guilty Plea

Defendant, having been advised of the right to be charged by Indictment, agrees to waive that right and enter into a plea of guilty to Count One of the Information, which charges that the Defendant committed mail fraud, in violation of 18 U.S.C. § 1341. The Defendant acknowledges that this plea agreement is subject to approval by the Department of Justice - Tax Division, and that approval must be obtained prior to entering a plea before the Court.

2. Elements and Factual Basis

The elements necessary to prove the offense charged in Count One of the Information are:

(1) Defendant knowingly devised or participated in a scheme to defraud, or to obtain money or property by using false pretenses, representations, or promises, as described in Count One;

(2) the false pretenses, representations, or promises were about a material fact;

(3) Defendant acted with the intent to defraud; and

(4) Defendant used the United States Postal Service by mailing or causing to be mailed something meant to help carry out the scheme to defraud.

Defendant agrees that the Defendant is, in fact, guilty of the offense. The Defendant agrees to the accuracy of the following facts, which satisfy each of the offense's required elements:

JACKSON was a resident of Union City, Georgia, in the Northern District of Georgia, and worked as a truck driver at his business D & D Rockstar Trucking, which he owned and operated in Union City, Georgia. On the side, JACKSON also prepared tax forms for others. Individual #1 was a resident of Grovetown, Georgia, in the Southern District of Georgia, and owned and operated a trucking company ("Company #1") in Grovetown, Georgia. Any individual who prepared and assisted in preparing federal tax returns for a fee was required to obtain a preparer identification number ("PTIN") from the Internal Revenue Service ("IRS"). A paid preparer was required to place his PTIN on each tax return he or she prepared for a fee to identify the preparer of that return.

The Coronavirus Aid, Relief, and Economic Security Act or CARES Act, enacted on March 27, 2020, provided for an employee retention credit ("ERC"), a refundable tax credit, which was designed to encourage businesses to keep employees on their payroll during the COVID-19 pandemic. The ERC was claimed by an employer by filing an IRS Form 941, "Employer's Quarterly Federal Tax Returns" ("Forms 941") or a Form 941X, "Adjusted Employers' Quarterly Federal Tax Return or Claim for Refund," with the IRS for the relevant quarter.

Between in or about June 2022 and August 2023, JACKSON, in exchange for a percentage of the refund or other fee, prepared and caused to be prepared IRS Forms 941, on behalf of client-taxpayers for submission to the IRS. JACKSON prepared and filed and caused to be prepared and filed the tax returns as a "ghost preparer," meaning that he did not identify himself through a PTIN or by any other self-identifying information in the "Paid Preparer Use Only" section on the returns he prepared and filed with the IRS on behalf of his paying client-taxpayers.

From in or around June 2022 through in or around August 2023, JACKSON executed a scheme and artifice to defraud the United States by preparing, causing to be prepared, and electronically filing IRS Forms 941 for himself, Individual #1, and another individual, that falsely claimed that JACKSON and the two other individuals were entitled to receive $4,112,297.57 in tax refunds based on fraudulently-claimed COVID-19-related tax credits. As a result of JACKSON's scheme, the United States Treasury mailed tax refund checks totaling approximately $1,567,855.86 to JACKSON, Individual #1 and another individual.

Defendant agrees and stipulates that on or about October 4, 2022, he knowingly and intentionally prepared and filed and caused to be prepared and filed with the Internal Revenue Service ("IRS") a materially false and fraudulent Form 941 for the quarter ending December 31, 2021, claiming a $163,905.68 tax refund based on COVID-19-Related Tax Credits for Trucking Company #1 for which it was not entitled. Individual #1 did not file any Forms W-2 or Forms 1099 on behalf of Trucking Company #1 with the IRS for tax year 2021. Additionally, Trucking Company #1 did not have any employees for tax year 2021. On or about November 8, 2022, in the Southern District of Georgia and elsewhere, the Defendant for the purpose of executing and attempting to execute a scheme and artifice to defraud the IRS and to obtain money and property from the IRS, knowingly caused to be delivered through the United States Mail, a tax refund, to wit: United States Treasury Check No. 4045-11781218 in the amount of $157,583.98 and made payable to Individual #1 in Grovetown, Georgia in the Southern District of Georgia.

The Forms 941 JACKSON prepared and filed, and caused to be filed, were materially false and fraudulent as they listed employees and wages that, in fact, did not actually exist. JACKSON used these fake employees and wages to claim ERCs and, in doing so, fraudulently induced the U.S. Treasury to issue tax refunds.

From in or around June 2022 through in or around August 2023, he executed a scheme and artifice to defraud the United States by preparing, causing to be prepared, and electronically filing approximately 35 IRS Forms 941, "Employer's Quarterly Federal Tax Returns" ("Forms 941") for himself and two clients (Individuals #1 and #2) that falsely claimed that Defendant and his two clients were entitled to receive tax refunds based on fraudulently-claimed COVID-19-related tax credits. In reliance on Defendant's false statements in these Forms 941, the United States Department of Treasury mailed refund checks from outside the State of Georgia to individuals within the Southern District of Georgia, and to Defendant in the Northern District of Georgia.

JACKSON and his two clients profited from the scheme. JACKSON received tax refunds totaling $546,309.82, in the form of United States Treasury checks, based on false Forms 941 submitted for his company, D&D Rockstar Trucking, LLC. JACKSON also profited by recruiting two other individuals (including Individual #1) to have false Forms 941 prepared and by collecting a percentage of the fraudulently obtained tax refunds as a fee. JACKSON's two clients profited by receiving tax refunds ($577,572.70 and $443,973.34, respectively), in the form of United States Treasury checks, based on materially false Forms 941 submitted for each of their trucking companies.

3. Possible Sentence

Defendant's guilty plea on Count One will subject the Defendant to the following maximum possible sentence: 20 years' imprisonment, 3 years' supervised release, a $250,000 fine or the greater of twice the pecuniary gain or twice the gross loss, and such restitution as may be ordered by the Court. The Court additionally must impose a $100 special assessment per count of conviction.

4. No Promised Sentence

No one has promised Defendant that the Court will impose any particular sentence or a sentence within any particular range. The Court is not bound by any estimate of sentence given or recommendations made by Defendant's counsel, the government, the U.S. Probation Office, or anyone else. The Court may impose a sentence up to the statutory maximum. Defendant will not be allowed to withdraw Defendant's plea of guilty if the Defendant receives a more severe sentence than the Defendant expects.

5. Court's Use of Sentencing Guidelines

The Court is obligated to use the United States Sentencing Guidelines to calculate the applicable guideline range for Defendant's offense. The Sentencing Guidelines are advisory; the Court is not required to impose a sentence within the range those Guidelines suggest. The Court will consider that range, possible departures under the Sentencing Guidelines, and other sentencing factors under 18 U.S.C. § 3553(a), in determining the Defendant's sentence. The Sentencing Guidelines are based on all of Defendant's relevant conduct, pursuant to U.S.S.G. § 1B1.3, not just the conduct underlying the particular Count to which Defendant is pleading guilty.

6. Agreements Regarding Sentencing Guidelines

a. Use of Information

Nothing in this agreement precludes the government from providing full and accurate information to the Court and U.S. Probation Office for use in calculating the applicable Sentencing Guidelines range.

b. Acceptance of Responsibility

If the Court determines that Defendant qualifies for an adjustment under U.S.S.G. § 3E1.1(a), and the offense level prior to operation of § 3E1.1(a) is 16 or greater, the government will move for an additional one-level reduction in offense level pursuant to Section 3E1.1(b) based on Defendant's timely notification of the Defendant's intention to enter a guilty plea.

c. <u>Amount of Loss</u>

The government and Defendant agree to recommend to the U.S. Probation Office and the Court at sentencing that the amount of intended loss, for purposes of Section 2B1.1 of the Sentencing Guidelines, is more than $3,500,000 but less than $9,500,000.

d. <u>Within Guidelines Range</u>

The government will recommend that Defendant be sentenced within the advisory Guidelines range determined by the Court at sentencing.

7. <u>Cooperation</u>

a. <u>Complete and Truthful Cooperation Required</u>

Defendant must provide full, complete, candid, and truthful cooperation in the investigation and prosecution of the offenses charged in Defendant's Information and any related offenses. Defendant shall fully and truthfully disclose Defendant's knowledge of those offenses and shall fully and truthfully answer any question put to her by law enforcement officers about those offenses.

This agreement does not require Defendant to "make a case" against any particular person. Defendant's benefits under this agreement are conditioned only on Defendant's cooperation and truthfulness, not on the outcome of any trial, grand jury, or other proceeding.

b. Cooperation with the Internal Revenue Service

The Defendant agrees to cooperate with the IRS in its civil examination, determination, assessment, and collection of employment taxes and refunds related to the employment tax returns prepared by the Defendant as a "ghost" preparer, and further agrees not to conceal, transfer, or dissipate funds or property that could be used to satisfy any outstanding taxes, penalties, and interest. The Defendant agrees to provide the IRS any documentation in the Defendant's possession and/or control requested by the IRS in connection with its civil examination, determination, assessment, and collection of such taxes and refunds prior to sentencing. Nothing in this agreement shall limit the IRS in its civil determination, assessment, and collection of any taxes, interest, and/or penalties that the Defendant may owe.

c. Motion for Reduction in Sentence Based on Cooperation

The government, in its **sole discretion**, will decide whether Defendant's cooperation qualifies as "substantial assistance" pursuant to U.S.S.G. § 5K1.1 or Fed. R. Crim. P. 35 and thereby warrants the filing of a motion for downward departure or reduction in Defendant's sentence. If such a motion is filed, the Court, in its sole discretion, will decide whether, and to what extent, Defendant's sentence should be reduced. The Court is not required to accept any recommendation by the government that the Defendant's sentence be reduced.

8. Financial Obligations and Agreements

a. Restitution

The amount of restitution ordered by the Court shall include restitution for the full loss caused by Defendant's total criminal conduct. Restitution is not limited to the specific count to which Defendant is pleading guilty. Any restitution judgment is intended to and will survive Defendant, notwithstanding the abatement of any underlying criminal conviction.

The Defendant agrees to pay restitution to the Internal Revenue Service in the principal amount of $1,567,855, jointly and severally with others, if ordered by the Court, pursuant to Title 18, United States Code, Section 3663(a), and agrees that the total amount of restitution reflected in this agreement results from the Defendant's fraudulent conduct.

The Defendant agrees that, unless the Director of the Administrative Office of the United States Courts directs him otherwise, all payments made pursuant to the District Court's restitution order, the Defendant will provide the following information: (1) Defendant's name and Social Security Number; (2) The District Court Docket Number assigned to this case; and (3) a Statement that the payment is being submitted pursuant to the District Court's restitution order.

The Defendant agrees to include a request that the Clerk of the Court send the information, along with the Defendant's payments, to the IRS at the following address: **IRS-RACS, Attention: Mail Stop 6261, Restitution, 333 W. Pershing Avenue, Kansas City, MO 64108**. The 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 this address.

b. Special Assessment

Defendant agrees to pay a special assessment in the amount of $100, payable to the Clerk of the United States District Court, which shall be due immediately at the time of sentencing.

c. Required Financial Disclosures

By the date that Defendant enters a guilty plea, Defendant shall complete a financial disclosure form listing all Defendant's assets and financial interests, whether held directly or indirectly, solely or jointly, in Defendant's name or in the name of another. Defendant shall sign the financial disclosure form under penalty of perjury and provide that form to the Financial Litigation Unit of the United States Attorney's Office and to the United States Probation Office. Defendant authorizes the United States to obtain credit reports on Defendant and to share the contents of those reports with the Court and the United States Probation Office. Defendant also authorizes the United States Attorney's Office to inspect and copy all financial documents and information held by the United States Probation Office.

d. Financial Examination

Defendant will submit to an examination under oath on the issue of Defendant's financial disclosures and assets if deemed necessary by the United States. Such examination will occur not later than 30 days after the entry of Defendant's guilty plea.

e. No Transfer of Assets

Defendant certifies that Defendant has made no transfer of assets in contemplations of this prosecution for the purpose of evading or defeating financial obligations created by this Agreement or that may be imposed upon Defendant by the Court at sentencing. Defendant promises that Defendant will make no such transfers in the future.

f. Material Change in Circumstances

Defendant agrees to notify the United States of any material change in circumstances, as described in 18 U.S.C. § 3664(k), that occurs prior to sentencing in this case. Such notification will be made within seven days of the event giving rise to the changed circumstances, and in no event later than the date of sentencing.

g. Enforcement

Any payment schedule imposed by the Court is without prejudice to the United States to take all actions and remedies available to it to collect the full amount of the financial obligations imposed by the judgment of the Court in this case. Defendant understands and agrees that the financial obligations imposed by the judgment of the Court in this case will be placed on the Treasury Offset Program so that any federal payment that Defendant receives may be offset and applied to the judgment debt without regard to or affecting any payment schedule imposed by the Court.

9. Waivers

a. Waiver of Appeal

Defendant entirely waives Defendant's right to a direct appeal of Defendant's conviction and sentence on any ground (including any argument that the statute to which the Defendant is pleading guilty is unconstitutional or that the admitted conduct does not fall within the scope of the statute). The only exceptions are that the Defendant may file a direct appeal of Defendant's sentence if (1) the court enters a sentence above the statutory maximum, (2) the court enters a sentence above the advisory Sentencing Guidelines range found to apply by the court at sentencing; or (3) the Government appeals the sentence. Absent those exceptions, Defendant explicitly and irrevocably instructs Defendant's attorney not to file an appeal.

b. Waiver of Collateral Attack

Defendant entirely waives Defendant's right to collaterally attack Defendant's conviction and sentence on any ground and by any method, including but not limited to a 28 U.S.C. § 2255 motion. The only exception is that Defendant may collaterally attack Defendant's conviction and sentence based on a claim of ineffective assistance of counsel.

c. FOIA and Privacy Act Waiver

Defendant waives all rights, whether asserted directly or through a representative, to request or receive from any department or agency of the United States any record pertaining to the investigation or prosecution of this case under the authority of the Freedom of Information Act, 5 U.S.C. § 552, or the Privacy Act of 1974, 5 U.S.C. § 552a, and all subsequent amendments thereto.

d. Fed. R. Crim. P. 11(f) and Fed. R. Evid. 410 Waiver

Rule 11(f) of the Federal Rules of Criminal Procedure and Rule 410 of the Federal Rules of Evidence ordinarily limit the admissibility of statements made by a Defendant during the course of plea discussions or plea proceedings. Defendant knowingly and voluntarily waives the protections of these rules. If Defendant fails to plead guilty, or Defendant's plea of guilty is later withdrawn, all of Defendant's statements in connection with this plea, and any leads derived therefrom, shall be admissible for any and all purposes.

10. Forfeiture

a. Defendant hereby agrees to the entry of an Order of Forfeiture reflecting a money judgment in the amount of $546,309.82,[1] said sum constituting the gross proceeds Defendant obtained as a result of the offense to which Defendant has agreed to plead guilty, as determined by the Court at sentencing.

b. Defendant acknowledges that the government may move at any time, pursuant to Fed. R. Crim. P. 32.2(e) to forfeit as substitute assets specific property of Defendant having a value up to the amount of the money judgment entered by the Court. In the event the government exercises its right to forfeit substitute assets, the Defendant agrees to take all steps requested by the government to pass clear title to the substitute property to the government.

c. Defendant agrees to hold the government and its agents and employees harmless from any claims made in connection with the seizure, forfeiture, or disposal

[1] This forfeiture amount consists of the $546,309.82 Defendant received in fraudulent tax refunds.

of property connected to this case. Defendant further agrees to waive the requirements of the Federal Rules of Criminal Procedure 32.2 and 43(a) regarding notice of the forfeiture in the charging instrument, announcement of the forfeiture at sentencing, and incorporation of the forfeiture in the judgment.

d. Defendant waives and abandons Defendant's interest in any other property that may have been seized in connection with this case. Additionally, Defendant waives any and all challenges on any grounds to the seizure, forfeiture, and disposal of any property seized in connection with this case. Defendant specifically agrees to waive any challenges arising under the Double Jeopardy Clause of the Fifth Amendment and the Excessive Fines Clause of the Eighth Amendment.

11. Defendant's Rights

Defendant has the right to be represented by counsel, and if necessary have the court appoint counsel, at trial and at every other critical stage of the proceeding. Defendant possesses a number of rights which Defendant will waive by pleading guilty, including: the right to plead not guilty, or having already so pleaded, to persist in that plea; the right to a jury trial; and the right at trial to confront and cross-examine adverse witnesses, to be protected from compelled self-incrimination, to testify and present evidence, and to compel the attendance of witnesses.

12. Satisfaction with Counsel

Defendant has had the benefit of legal counsel in negotiating this agreement. Defendant believes that Defendant's attorney has represented Defendant faithfully, skillfully, and diligently, and Defendant is completely satisfied with the legal advice given and the work performed by Defendant's attorney.

13. Breach of Plea Agreement

If Defendant fails to plead guilty, withdraws or attempts to withdraw Defendant's guilty plea, commits any new criminal conduct following the execution of this agreement, or otherwise breaches this agreement, the government is released from all of its agreements regarding Defendant's sentence, including any agreements regarding the calculation of Defendant's advisory Sentencing Guidelines. In addition, the government may declare the plea agreement null and void, reinstate any counts that may have been dismissed pursuant to the plea agreement, and/or file new charges against Defendant that might otherwise be barred by this plea agreement. Defendant waives any statute-of-limitations or speedy trial defense to prosecutions reinstated or commenced under this paragraph.

14. Entire Agreement

This agreement contains the entire agreement between the government and Defendant.

TARA M. LYONS
ACTING UNITED STATES ATTORNEY

6/6/2025
Date

Tania D. Groover
Chief, Criminal Division

6/6/2025
Date

George J.C. Jacobs, III

D.C. Bar No. 419016
Assistant United States Attorney

I have read and carefully reviewed this agreement with my attorney. I understand each provision of this agreement, and I voluntarily agree to it. I hereby stipulate that the factual basis set out therein is true and accurate in every respect.

4-4-2025
Date

Dantavious Jackson
Defendant

I have fully explained to Defendant all of Defendant's rights, and I have carefully reviewed each and every part of this agreement with Defendant. I believe that Defendant fully and completely understands it, and that Defendant's decision to enter into this agreement is an informed, intelligent, and voluntary one.

Date

Rhonda S. Smith
Defendant's Attorney