

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA

v.

(1) BRUCE ISACKSON and  
(2) DAVINA ISACKSON,

Defendants

) Criminal No.

) Violations:

) Count One: Conspiracy to Commit Mail  
) Fraud and Honest Services Mail Fraud  
) (18 U.S.C. § 1349)

) Count Two: Money Laundering Conspiracy  
) (18 U.S.C. § 1956(h))

) Count Three: Conspiracy to Defraud  
) the United States  
) (18 U.S.C. § 371)

INFORMATION

At all times relevant to this Information:

General Allegations

1. Defendant BRUCE ISACKSON was a resident of Hillsborough, California.
2. Defendant DAVINA ISACKSON was a resident of Hillsborough, California.
3. BRUCE ISACKSON and DAVINA ISACKSON were a married couple (together, "the ISACKSONS").

4. The Edge College & Career Network, LLC, also known as "The Key," was a for-profit college counseling and preparation business based in Newport Beach, California that was established in or about 2007 and registered in California in or about 2012.

5. The Key Worldwide Foundation ("KWF") was a non-profit corporation founded in or about 2012 and based in Newport Beach, California. In or about 2013, the Internal Revenue Service ("IRS") approved KWF as an exempt organization under Section 501(c)(3) of the Internal Revenue Code, meaning that KWF was exempt from paying federal income tax, and that

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individuals who contributed to KWF could deduct those contributions from their taxable income, subject to certain limitations.

6. ACT, Inc. was a non-profit organization headquartered in Iowa City, Iowa that administered the ACT, a standardized test that is widely used as part of the college admissions process in the United States.

7. The College Board was a non-profit organization headquartered in New York, New York. Together with Educational Testing Service (“ETS”), a non-profit organization headquartered in Lawrence Township, New Jersey, the College Board developed and administered the SAT, a standardized test that, like the ACT, is widely used as part of the college admissions process in the United States. The College Board and ETS also developed and administered SAT subject tests, which are also used as part of the college admissions process.

8. The University of Southern California (“USC”) was a highly selective private university located in Los Angeles, California.

9. The University of California at Los Angeles (“UCLA”) was a highly selective public university located in Los Angeles, California.

10. William “Rick” Singer was a resident, variously, of Sacramento and Newport Beach, California. Singer founded and, together with others, operated The Key and KWF.

11. Mark Riddell was a resident of Palmetto, Florida. Riddell was employed at relevant times as the director of college entrance exam preparation at a private college preparatory school and sports academy in Bradenton, Florida.

12. Igor Dvorskiy was a resident of Sherman Oaks, California. Dvorskiy was employed as the director of a private elementary and high school located in West Hollywood,

California (the “West Hollywood Test Center”). Dvorskiy also served as a compensated standardized test administrator for ACT, Inc. and the College Board.

13. Niki Williams was a resident of Houston, Texas. Williams was employed as an assistant teacher at a public high school in Houston (the “Houston Test Center”). Williams also served as a compensated standardized test administrator for ACT, Inc. and the College Board.

14. Steven Masera was a resident of Folsom, California. Until December 2017, Masera was employed as an accountant and financial officer for The Key and KWF.

15. Donna Heinel was a resident of Long Beach, California. Heinel was employed as the senior associate athletic director at USC.

16. Ali Khosroshahin was a resident of Fountain Valley, California. Until November 8, 2013, Khosroshahin was employed as the head coach of women’s soccer at USC.

17. Jorge Salcedo was a resident of Los Angeles, California. Salcedo was employed as the head coach of men’s soccer at UCLA.

18. Laura Janke was a resident of North Hollywood, California. Until January 10, 2014, Janke was employed as an assistant coach of women’s soccer at USC.

19. Gordon Ernst was a resident of Chevy Chase, Maryland and Falmouth, Massachusetts. Until January 2018, Ernst was employed as the head coach of men’s and women’s tennis at Georgetown.

#### Background on Standardized Testing and the College Admissions Process

20. Most selective colleges and universities in the United States require prospective students to submit standardized test scores—including the SAT and the ACT—as part of their application packages. When submitted, standardized test scores are a material part of the admissions process.

21. The SAT includes sections on writing, critical reading, and mathematics. Between 2005 and January 2016, the SAT was scored on a scale of 600 to 2400. As of March 2016, the SAT has been scored on a scale of 400 to 1600.

22. The ACT includes sections on English, mathematics, reading, and science, and is scored on a scale of 1 to 36

23. The SAT and the ACT are typically administered to large groups of students on specified dates and under strict time limits. In some instances, however, students with certain learning or other disabilities may qualify for testing accommodations, including extended time, and, in such circumstances, may take the test alone, under the supervision of a test administrator retained by ACT, Inc. or the College Board.

24. Compensated test administrators owe a duty of honest services to ACT, Inc. and/or the College Board.

25. Prior to administering the ACT, test administrators must typically certify that they will administer the test in accordance with the ACT Administration Manual, and that they will ensure that the “test materials are kept secure and confidential, used for this examinee only, and returned to ACT immediately after testing.”

26. Similarly, prior to administering the SAT, test administrators must typically certify that they will administer the test in accordance with the SAT coordinator’s manual, that the SAT test is the property of the College Board, and that no one other than the student can “open the test book and see the test content.”

27. The ACT tests are typically sent to and from the testing sites via Federal Express, a private, interstate commercial carrier.

28. The SAT tests are typically sent to and from the testing sites via United Parcel Service (“UPS”), a private, interstate commercial carrier.

29. The ACT and SAT tests, and the scores students earn on those tests, are the intellectual and physical property of ACT, Inc. and the College Board, respectively.

30. The athletic teams of UCLA and USC (collectively, the “Universities”) compete in most sports at the Division I level, the highest level of intercollegiate athletics sanctioned by the National Collegiate Athletic Association (“NCAA”).

31. Many selective colleges and universities in the United States, including the Universities, recruit students with demonstrated athletic abilities, and typically apply different criteria when evaluating applications from such students, with the expectation that recruited athletes will be contributing members of the Universities’ athletic teams once enrolled. Typically, the admissions offices at the Universities allot a set number of admission slots to each head coach of a sport for that coach’s recruited athletes. At the Universities, the admissions prospects of recruited athletes are higher—and in some cases substantially higher—than those of non-recruited athletes with similar grades and standardized test scores.

32. University athletic coaches and administrators owe a duty of honest services to the Universities where they are employed.

33. At each of the Universities, admission to the university, the determination of which students to admit, and the resulting composition of undergraduate classes are important assets of the University.

### The Fraud Conspiracy

34. From in or about 2015 through in or about February 2019, the defendants, BRUCE ISACKSON and DAVINA ISACKSON, conspired with others known and unknown to the United States Attorney to use bribery and other forms of fraud to facilitate the admission of their children to selective colleges and universities in the District of Massachusetts and elsewhere.

### Objects and Purposes of the Fraud Conspiracy

35. The principal objects and purposes of the fraud conspiracy were to commit mail fraud and honest services mail fraud, in violation of Title 18, United States Code, Sections 1341 and 1346, by, among other things:

- a. Cheating on college entrance exams, including by bribing exam administrators to permit such cheating;
- b. Bribing university athletic coaches and administrators to designate applicants as purported athletic recruits—regardless of their athletic abilities, and, in some cases, even though they did not play the sport they were purportedly recruited to play; and,
- c. Submitting falsified applications for admission to universities in the District of Massachusetts and elsewhere that, among other things, included the fraudulently obtained exam scores and class grades, and listed fake awards and athletic activities.

### Manner and Means of the Fraud Conspiracy

36. Among the manner and means by which the defendants and others known and unknown to the United States Attorney carried out the fraud conspiracy were the following:

- a. Seeking extended time for their children on college entrance exams, including by having the children purport to have learning disabilities in

- order to obtain the medical documentation that ACT, Inc. and the College Board typically require before granting students extended time;
- b. Changing the location of the exams to one of two test centers: the West Hollywood Test Center or the Houston Test Center;
  - c. Bribing college entrance exam administrators at the West Hollywood Test Center and the Houston Test Center to permit cheating, in violation of the administrators' duty of honest services to ACT, Inc. and/or the College Board;
  - d. Paying Riddell or another third party to pose as an ACT or SAT exam proctor, or as a student purportedly taking the exam, so that he could secretly provide students with answers during the exam, replace the students' exam responses with his own, or take the exam in place of the students;
  - e. Submitting the fraudulently obtained ACT and SAT scores as part of the college admissions process, including to colleges and universities in the District of Massachusetts;
  - f. Bribing university athletic coaches and administrators to designate students as purported athletic recruits or as members of other favored admissions categories;
  - g. Fabricating athletic "profiles" containing falsified athletic credentials—including fake honors the students purportedly received, elite athletic teams they purportedly played on, and staged photographs of the students

purportedly engaged in athletic activity—to submit in support of the students' college applications; and

- h. Explaining to clients and prospective clients of The Key that these fraudulent schemes were tried-and-true methods of improving exam scores and gaining admission to college that had been successfully employed by many other clients.

#### Acts in Furtherance of the Fraud Conspiracy

37. On various dates from in or about 2015 through in or about February 2019, the defendants and others known and unknown to the United States Attorney committed and caused to be committed the following acts, among others, in furtherance of the fraud conspiracy:

38. Beginning in or about 2015, the ISACKSONS agreed to pay Singer an amount, ultimately totaling \$600,000, to participate in the college entrance exam cheating scheme for their younger daughter and the college recruitment scheme for both their daughters.

39. Beginning in or about 2015, Singer sought to secure the ISACKSONS' older daughter's admission to USC—her first-choice school—as a purported soccer recruit.

40. In or about mid-September 2015, Singer e-mailed the ISACKSONS' older daughter's high school transcripts, ACT score, and a falsified soccer profile to Laura Janke, who forwarded the materials to the USC women's soccer coach.

41. On or about February 17, 2016, an assistant athletic director at USC notified the women's soccer coach by e-mail that the application for the ISACKSONS' older daughter had been diverted to the regular admissions process due to a “clerical error.”

42. On or about May 20, 2016, at Singer's request, Ali Khosroshahin forwarded a falsified soccer profile, ACT score, and transcripts to Jorge Salcedo at UCLA. Khosroshahin wrote: “soccer player/student manager. I have attached her profile, player explanation, transcripts



for both high schools and ACT scores...will make sure she has registered with the NCAA. Please let me know if you need any additional information[.]”

43. On or about June 28, 2016, the UCLA student-athlete admissions committee approved the ISACKSONS’ older daughter for provisional admission that fall. Singer notified the ISACKSONS via e-mail the following day. DAVINA ISACKSON responded, copying BRUCE ISACKSON and their daughter: “I know it has been a rough ride but I thank you from the bottom of my heart and soul for your persistence, creativity and commitment towards helping [our daughter].”

44. On or about July 7, 2016, Singer directed a payment of \$100,000 from one of the KWF charitable accounts to a sports marketing company controlled by Salcedo. In addition, Singer subsequently caused KWF to issue a check to Khosroshahin in the amount of \$25,000.

45. On or about July 8, 2016, Steven Masera sent DAVINA ISACKSON an invoice from KWF in the amount of \$250,000. The invoice stated: “Private Contribution – Letter of receipt will be provided upon payment.”

46. On or about July 11, 2016, BRUCE ISACKSON e-mailed Singer, copying DAVINA ISACKSON: “Thanks for the follow up call regarding the attached Key Worldwide Foundation invoice. Per our discussion can you please send me an email confirming that if [our daughter] is not admitted to UCLA as a freshman for the Fall 2016 class that The Key Worldwide Foundation will refund our \$250,000.00 gift. Again, both Davina and I are greatly appreciative of all your efforts on [our daughter]’s behalf!”

47. That same day, Singer e-mailed the ISACKSONS: “[T]his is to confirm that your donation of \$250,000 to The Key Worldwide Foundation supporting educational initiatives we

have created to help those who need it the most will be returned if [your daughter's] admission to UCLA is reversed from the email acceptance she has already received.”

48. In or about July 2016, Masera sent the ISACKSONS a letter acknowledging their purported charitable contribution, and stating: “Your generosity will allow us to move forward with our plans to provide educational and self-enrichment programs to disadvantaged youth.” The letter falsely indicated that “no goods or services were exchanged” for the money.

49. On or about January 23, 2017, DAVINA ISACKSON e-mailed Singer documentation of ACT, Inc.’s approval for her younger daughter to take the ACT with extended time and over successive days.

50. On or about May 8, 2017, DAVINA ISACKSON e-mailed Singer: “She is working towards June 10, 11 testing in LA . . . Please send me details of testing location and anything I need to do beforehand.”

51. On or about June 9, 2017, Mark Riddell traveled from Tampa to Los Angeles. The ISACKSONS’ daughter took the ACT at the West Hollywood Test Center on or about the following day, and Riddell corrected her answers after she completed the exam. Riddell returned to Tampa on or about June 11, 2017.

52. The ISACKSONS’ daughter received a score of 31 out of a possible 36 on the exam.

53. Thereafter, the ISACKSONS agreed with Singer to secure their younger daughter’s admission to USC as a purported rowing recruit, even though she was not competitive in rowing, but was instead an avid equestrian.

54. In or about October 2017, Singer sent the ISACKSONS’ younger daughter’s high school transcript and fraudulently obtained ACT score to Donna Heinel, writing, “Another Crew

Girl,” and directed Laura Janke to create a crew profile for her. The profile, which SINGER then forwarded to Heinel, falsely stated that the ISACKSONS’ younger daughter was a “Varsity 8 Stroke” for the Redwood Scullers and listed a number of falsified crew honors.

55. Heinel presented the ISACKSONS’ younger daughter to the USC subcommittee for athletic admissions as a purported crew recruit on or about November 30, 2017.

56. On or about December 15, 2017, Heinel e-mailed Singer a letter notifying the ISACKSONS’ younger daughter that she had been conditionally admitted to USC as a student athlete. The letter stated: “Your records indicate that you have the potential to make a significant contribution to the intercollegiate athletic program as well as to the academic life of the university.”

57. Singer forwarded the letter to the ISACKSONS and their younger daughter, writing, “Please keep this hush hush till late March.” DAVINA ISACKSON responded, “Very exciting news...we will definitely lay low until March . . . Would you like to chat next week to discuss any steps I need to take on my end for USC? Thank you again for your help!” Singer replied, “Only steps have been discussed with [BRUCE ISACKSON].”

58. On or about March 22, 2018, the ISACKSONS’ younger daughter was formally admitted to USC, and an admissions letter was mailed to her by USC.

59. On or about April 9, 2018, a KWF employee e-mailed DAVINA ISACKSON a \$250,000 invoice for the ISACKSONS’ purported “generous donation to The Key Worldwide Foundation” which was, in fact, a payment for the ISACKSONS’ participation in the college recruitment scheme for their younger daughter. DAVINA ISACKSON responded, copying BRUCE ISACKSON, “We are out of the country and will send payment early during the week of April 16th.”

60. In a call on or about August 23, 2018, Singer and DAVINA ISACKSON spoke on the telephone about engaging in the college entrance exam scheme on behalf of the ISACKSONS' third child. In the call, SINGER asked DAVINA ISACKSON whether they were going to try to "control the test room or is he taking it on his own." DAVINA ISACKSON responded that they wanted to control the testing environment.

Other Co-Conspirators

61. In addition to the exams Singer paid Riddell to take for the defendants' children, as set forth above, Singer likewise paid Riddell to cheat on the SAT and ACT for the children of other co-conspirators known and unknown to the United States Attorney and, in many of those instances, bribed exam administrators, including Dvorskiy, to permit Riddell to do so. As examples:

- a. In or about October 2011, Riddell provided Student 1, a high school student in Florida, with answers to her SAT subject tests while purporting to proctor Student 1's exams.
- b. On or about October 3, 2015, Riddell secretly corrected SAT answers for Student 2, a high school student in California, who later submitted those scores to Boston University, Boston College, and Northeastern University, all of which are located in the District of Massachusetts.
- c. On or about December 9, 2017, Riddell corrected SAT answers for Student 3, a high school student in California, who later submitted those scores to Northeastern University.

62. Singer likewise bribed athletic coaches and university administrators on behalf of other co-conspirators known and unknown to the United States Attorney to designate the children of those co-conspirators as athletic recruits. As examples:

- a. Between 2012 and 2018, Singer paid Ernst bribes falsely labeled as “consulting” fees totaling more than \$2.7 million.
- b. Singer typically made the payments to Ernst from one of the KWF charitable accounts and sent them to Ernst via U.S. Mail, including in at least one instance to Ernst’s residence in Falmouth, Massachusetts.
- c. In exchange for the bribes, Ernst designated at least 12 applicants as recruits for the Georgetown tennis team, including some who did not play tennis competitively, thereby facilitating their admission to Georgetown.

#### The Money Laundering Conspiracy

63. Beginning in or about 2015, defendant BRUCE ISACKSON conspired with others known and unknown to the United States Attorney to minimize the likelihood that the college recruitment and college exam cheating schemes would be detected by funneling bribes and other payments in furtherance of the schemes through the façade of a purported charitable organization, KWF, including via payments to and from accounts in the District of Massachusetts.

#### Objects and Purposes of the Money Laundering Conspiracy

64. The principal objects and purposes of the money laundering conspiracy were to conceal and disguise the nature, location, source, ownership, and control of the bribes and other payments in furtherance of the fraud schemes, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(i).

#### Manner and Means of the Money Laundering Conspiracy

65. Among the manner and means by which defendant BRUCE ISACKSON and others known and unknown to the United States Attorney carried out the money laundering conspiracy were the following:

- a. Making purported charitable donations to KWF to fund the bribes and other payments in furtherance of the college recruitment and college entrance exam cheating schemes;
- b. Having KWF issue letters falsely attesting that the purported donations would help “provide educational and self-enrichment programs to disadvantaged youth,” and that “no goods or services were exchanged” for the money; and
- c. Issuing bribe payments to exam administrators, athletic coaches and university administrators, and other payments in furtherance of the schemes, from KWF.

Acts in Furtherance of the Money Laundering Conspiracy

66. On various dates beginning in or about 2015, defendant BRUCE ISACKSON and others known and unknown to the United States Attorney committed and caused to be committed the following acts, among others, in furtherance of the money laundering conspiracy:

67. On or about July 15, 2016, BRUCE ISACKSON transferred 2,150 shares of Facebook, Inc. stock, having a value of approximately \$251,249, to KWF as payment for the college recruitment scheme for his older daughter.

68. On or about June 12, 2017, Singer paid Riddell \$15,600 via a check issued from one of the KWF charitable accounts for purporting to proctor the ISACKSONS’ younger daughter’s SAT exam.

69. On or about June 21, 2017, BRUCE ISACKSON caused shares of stock having a value of approximately \$101,272 to be transferred to KWF as payment for the college entrance exam cheating scheme for his younger daughter.

70. On or about April 20, 2018, BRUCE ISACKSON caused shares of stock having a value of \$249,420 to be transferred to KWF as payment for the college recruitment scheme for his younger daughter.

71. Singer, in turn, made monthly payments of \$20,000 from KWF to Donna Heinel, in furtherance of the college recruitment scheme, using the money paid to KWF by BRUCE ISACKSON and by other co-conspirators.

#### The Tax Conspiracy

72. Beginning in or about 2015, defendant BRUCE ISACKSON conspired with others known and unknown to the United States Attorney to underpay their federal income taxes by disguising bribes and other payments related to the college recruitment and college entrance exam schemes as purported charitable contributions.

#### Background on Federal Tax Law

73. The IRS is an agency of the United States Department of Treasury responsible for administering and enforcing federal tax laws.

74. Section 501(c)(3) of the Internal Revenue Code permits organizations operated exclusively for charitable purposes to be exempt from taxation (“501(c)(3) entities”). Among other things, 501(c)(3) entities must not be organized or operated for the benefit of private interests, and none of the earnings of a 501(c)(3) entity may inure to the benefit of any private shareholder or individual.

75. To encourage public support of charitable organizations, federal law permits individuals to deduct contributions to 501(c)(3) entities from their taxable income. Such deductions, which are subject to certain limitations, are typically reported to the IRS on a donor’s income tax returns, thereby reducing the donor’s income tax obligation.

76. Title 26, United States Code, Section 170 provides, among other things, that no deduction for a charitable contribution of \$250 or more shall be allowed unless it is substantiated by a written acknowledgment from the recipient organization indicating whether any goods or services were provided in consideration for the contribution, and, if so, providing a description and good faith estimate of the value of the goods or services provided. Any deduction must be reduced by the value of goods or services provided in exchange.

Objects and Purposes of the Tax Conspiracy

77. A principal object and purpose of the tax conspiracy was to defraud the United States by improperly deducting the cost of bribe and other payments related to the college recruitment and college entrance exam schemes from federal income taxes as purported charitable contributions.

Manner and Means of the Tax Conspiracy

78. Among the manner and means by which Defendant BRUCE ISACKSON, and others known and unknown to the United States Attorney carried out the tax conspiracy were the following:

- a. Registering KWF under Section 501(c)(3) of the Internal Revenue Code;
- b. Directing purported charitable donations to KWF, even though that money was intended to be used, at least in part, to bribe test administrators, athletic coaches and university administrators, and to pay Riddell to cheat on the ACT and SAT;
- c. Sending acknowledgment letters falsely attesting that no goods or services were exchanged for the purported donations to KWF; and



- d. Using the false acknowledgment letters as a basis to support fraudulent deductions from federal income tax returns.

Overt Acts in Furtherance of the Tax Conspiracy

79. On various dates beginning in or about 2015, the defendants and others known and unknown to the United States Attorney committed and caused to be committed the following overt acts, among others, in furtherance of the tax conspiracy:

80. In or about November 2017, BRUCE ISACKSON filed personal tax returns for the ISACKSONS for the tax year 2016, which contained declarations by BRUCE ISACKSON and DAVINA ISACKSON, under penalty of perjury, that the information contained therein was true, correct and complete, and which falsely reported gifts by the ISACKSONS to charity of \$1,061,890—a sum that included the purported contribution of \$251,249 to KWF.

81. On or about September 26, 2018, BRUCE ISACKSON called SINGER and requested a receipt, for tax purposes, representing his purported \$100,000 contribution to KWF, which was, in fact, a payment for his participation in the college entrance exam scheme for his younger daughter.

82. In or about November 2018, BRUCE ISACKSON filed personal tax returns for the ISACKSONS for the tax year 2017, which contained declarations by BRUCE ISACKSON and DAVINA ISACKSON, under penalty of perjury, that the information contained therein was true, correct and complete, and which falsely reported gifts by the ISACKSONS to charity of \$103,281—a sum that included the purported contribution of \$101,272 to KWF.

COUNT ONE  
Conspiracy to Commit Mail Fraud  
and Honest Services Mail Fraud  
(18 U.S.C. § 1349)

The United States Attorney charges:

83. The United States Attorney re-alleges and incorporates by reference paragraphs 1-82 of this Information.

84. From in or about 2015 through in or about February 2019, in the District of Massachusetts and elsewhere, the defendants,

- (1) BRUCE ISACKSON and
- (2) DAVINA ISACKSON,

conspired with others known and unknown to the United States Attorney to commit mail fraud and honest services mail fraud, that is, having devised and intending to devise a scheme and artifice to defraud and to obtain money and property, to wit, ACT and SAT tests and test scores, and admission to the Universities, by means of materially false and fraudulent pretenses, representations, and promises, and to defraud and deprive, variously, ACT, Inc., the College Board, and the Universities, of their right to the honest and faithful services of their test administrators, athletic coaches and university administrators, through bribes and kickbacks, did, for the purpose of executing and attempting to execute the scheme, deposit and cause to be deposited any matter and thing whatever to be sent and delivered by any private and commercial interstate carrier, in violation of Title 18, United States Code, Sections 1341 and 1346.

All in violation of Title 18, United States Code, Section 1349.

COUNT TWO  
Money Laundering Conspiracy  
(18 U.S.C. § 1956(h))

The United States Attorney further charges:

85. The United States Attorney re-alleges and incorporates by reference paragraphs 1-82 of this Information.

86. From in or about 2016 through in or about September 2018, in the District of Massachusetts and elsewhere, the defendant,

BRUCE ISACKSON,

conspired with others known and unknown to the United States Attorney to conduct and attempt to conduct financial transactions, to wit, bribes and other payments to athletic coaches, university administrators, test administrators, and others, knowing that the property involved in such transactions represented the proceeds of some form of unlawful activity, and which in fact involved the proceeds of specified unlawful activity, that is, bribery, in violation of Title 18, United States Code, Section 666(a)(2), mail fraud and honest services mail fraud, in violation of Title 18, United States Code, Sections 1341 and 1346, and wire fraud and honest services wire fraud, in violation of Title 18, United States Code, Sections 1343 and 1346, knowing that the transactions were designed, in whole and in part, to conceal and disguise the nature, location, source, ownership and control of the proceeds of the specified unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(i).

All in violation of Title 18, United States Code, Section 1956(h).

COUNT THREE  
Conspiracy to Defraud the United States  
(18 U.S.C. § 371)

The United States Attorney further charges:

87. The United States Attorney re-alleges and incorporates by reference paragraphs 1-82 of this Information.

88. From in or about 2015 through in or about November 2018, in the District of Massachusetts and elsewhere, the defendant,


BRUCE ISACKSON,

conspired with others known and unknown to the United States Attorney to defraud the United States for the purpose of impeding, impairing, obstructing and defeating the lawful government function of the Internal Revenue Service in the ascertainment, computation, assessment and collection of the revenue, to wit: federal income taxes.

All in violation of Title 18, United States Code, Section 371.

ANDREW E. LELLING  
UNITED STATES ATTORNEY

By: \_\_\_\_\_

  
ERIC S. ROSEN  
JUSTIN D. O'CONNELL  
KRISTEN A. KEARNEY  
LESLIE A. WRIGHT  
Assistant United States Attorneys

Date: April 8, 2019