

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA	)	
	)	
v.	)	Criminal No.: 1:20-cr-10202-ADB
	)	
JOHN F. CASEY,	)	
Defendant	)	
	)	

**GOVERNMENT’S SENTENCING MEMORANDUM**

The United States, through undersigned counsel, respectfully submits this memorandum in support of its request that the Court impose the following sentence on defendant John F. Casey: (1) imprisonment for a term of 94 months; (2) 36 months of supervised release; (3) restitution in the amount of \$1,998,097; (4) a mandatory special assessment of \$3,300; and (5) forfeiture as set forth in the Preliminary Order of Forfeiture (Docket No. 72) and Order of Forfeiture (Money Judgment) (Docket No. 73). As set forth below, the government’s recommended sentence is sufficient, but not greater than necessary to comply with the purposes of 18 U.S.C. § 3553(a)

**I. Factual Background**

On October 21, 2021, John F. Casey waived indictment and pled guilty to a Superseding Information (the SI) charging him with Wire Fraud, in violation of 18 U.S.C. § 1343 (Counts One through Twenty-Three); Aggravated Identity Theft, in violation of 18 U.S.C. § 1028A (Counts Twenty-Four through Twenty-Six); Money Laundering, in violation of 18 U.S.C. § 1957 (Counts Twenty-Seven through Thirty); and Filing False Tax Returns, in violation of 26 U.S.C. § 7206(1) (Counts Thirty-One through Thirty-Three). At his hearing pursuant to Rule 11 of the Federal Rules of Criminal Procedure, Casey admitted to three fraud schemes: an equipment financing fraud scheme, a tax fraud scheme, and a CARES Act fraud scheme. The facts, set

forth in detail in the Presentence Investigation Report (PIR), are not in dispute and are therefore summarized only briefly herein.

*A. The Equipment Financing Scheme to Defraud*

In October 2013, Casey purchased a small hockey rink located in Peabody, Massachusetts (the Peabody Rink). Casey operated the Peabody Rink until June 1, 2016, when Casey sold the Peabody Rink and equipment associated with the rink to the entity known in the SI as Business 2.

Between October 2014 and October 2016, Casey made material misrepresentations to at least eleven (11) lenders in order to induce the lenders to provide financing for ice rink equipment, in the form of loans and leases, to Casey and his companies, in amounts and on terms the lenders otherwise would not have made. Casey submitted applications containing false representations about the Peabody Rink and rink equipment, and submitted false equipment invoices, tax returns that were never filed with the IRS (and some that were materially different from the actually filed returns), and financial statements and bank records intended to falsely inflate the net worth of Casey or his wife, and the income to the Peabody Rink. The equipment financing that CASEY obtained as part of the scheme included the loans listed in the PIR.

In addition, in August 2016, Casey made material misrepresentations to at least four (4) financing companies to induce the companies to provide business funding, in the form of loans and cash advances, to Casey's companies, in amounts and on terms the financing companies otherwise would not have made. Among other things, Casey told the financing companies in August 2016 that he owned an ice rink, when in fact he had sold the Peabody Rink to Business 2 on June 1, 2016. Casey further misrepresented the business's average monthly revenue and provided bank statements without explaining that the vast majority of deposits into the accounts

were not ice rink revenues but rather funds that Casey took from his employer, Boston Grand Prix, LLC (BGP). Casey also submitted a fake Deed of Sale containing the forged signature of Individual 5 (Count Twenty-Four) in support of an application for funding. The business funding that Casey obtained as part of the scheme included the included the agreements listed in the PIR.

*B. The False Tax Returns*

The funds Casey fraudulently obtained from the financing companies – approximately \$144,100 in 2014, \$475,250 in 2015 and \$246,009 in 2016 – were income to Casey in the years in which he took the money. In addition, BGP made payments to or for the benefit of Casey – \$308,292 in 2015 and \$601,073 in 2016 – which constituted income to Casey in the years in which he received the money.

Casey caused joint federal Form 1040 tax returns to be prepared for tax years 2014, 2015 and 2016 on behalf of himself and his wife. For tax years 2014, 2015 and 2016, Casey deliberately failed to report to the IRS the income he fraudulently obtained from financing companies. For tax years 2015 and 2016, Casey deliberately failed to report to the IRS the income he received from BGP.

*C. The CARES Act Funds Scheme to Defraud*

Finally, Casey fraudulently obtained at least \$676,652 in COVID-19 pandemic assistance between March 2020 and May 2021. In fact, even after he was indicted on the equipment financing and tax fraud schemes in September 2020, Casey fraudulently pursued loans and grants funded by the United States Small Business Administration (SBA) pursuant to the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Specifically, Casey made and caused to be made multiple materially false statements on loan and grant applications, and he improperly used the fraudulently obtained loan and grant funds for personal expenses. In furtherance of his fraud

scheme, Casey used the names, dates of birth and Social Security Numbers of Individuals 2 and 3 without their authority (Counts Twenty-Five and Twenty-Six). The specific loans for which Casey applied are listed in the PIR.

## **II. The Applicable USSG Range**

The parties agree as to the United States Sentencing Guidelines (USSG) calculation, which is set forth in the Plea Agreement and the PIR, and results in a Total Offense Level of 27. Because Casey is in Criminal History Category I, the applicable USSG range for Counts One through Twenty-Three, and Counts Twenty-Seven through Thirty-Three is 70 to 87 months.

As noted in the PIR, Counts Twenty-Four, Twenty-Five and Twenty-Six of the SI do not group with the other counts and, pursuant to 18 U.S.C. § 1028A and USSG § 2B1.6, the statutorily required consecutive sentence is two years for each violation of 18 U.S.C. § 1028A. Terms of imprisonment for violations of 18 U.S.C. § 1028A may, in the discretion of the Court, be imposed concurrently to each other. *See* 18 U.S.C. § 1028A(b)(4) (“a term of imprisonment imposed on a person for a violation of this section may, in the discretion of the court, run concurrently, in whole or in part, only with another term of imprisonment that is imposed by the court at the same time on that person for an additional violation of this section, provided that such discretion shall be exercised in accordance with any applicable guidelines and policy statements issued by the Sentencing Commission pursuant to section 994 of title 28.”). Accordingly, the total USSG range including the three Section 1028A convictions is 142 to 159 months. However, the government has agreed to request that the terms of Casey’s imprisonment on the 18 U.S.C. § 1028A convictions run concurrent to each other.

### III. The Government's Recommendation

The USSG “serve as the starting point for the district court’s decision and anchor the court’s discretion in selecting an appropriate sentence.” *United States v. Molina-Martinez*, 13 S. Ct. 1338, 1349 (2016). Once the sentencing court has established the Guidelines sentencing range (including a consideration of any applicable departures), it must then evaluate the sentencing factors set out in 18 U.S.C. § 3553(a). *United States v. Dixon*, 449 F.3d 194, 204 (1st Cir. 2006). “The goal is to fashion a sentence sufficient, but not greater than necessary, for the achievement of the legitimate objectives of sentencing.” *Id.*, 449 F.3d at 204 (internal quotations and citations omitted). When doing so, Section 3553(a) states that sentencing courts shall consider the need for the sentence imposed to: (A) to reflect the seriousness of the offense, to promote respect for the law, and to provide just punishment for the offense; (B) to afford adequate deterrence to criminal conduct; (C) to protect the public from further crimes of the defendant; and (D) to provide the defendant with needed educational or vocational training, medical care, or other correctional treatment in the most effective manner. 18 U.S.C. § 3553(a)(2). Sentencing courts must also consider: “the nature and circumstances of the offense and the history and characteristics of the defendant,” *id.* § 3553(a)(1); “the kinds of sentences available,” *id.* § 3553(a)(3); the Guidelines, *id.* § 3553(a)(4); policy statements, *id.* § 3553(a)(5); “the need to avoid unwarranted sentence disparities among defendants with similar records who have been found guilty of similar conduct,” *id.* § 3553(a)(6); and “the need to provide restitution to any victims of the offense,” *id.* § 3553(a)(7). A court may not “presume that a sentence within the applicable Guidelines range is reasonable,” *see Nelson v. United States*, 555 U.S. 350, 352 (2009); yet, the post-*Booker* sentencing regime sensibly “steer[s] district courts to more within-Guidelines sentences.” *Peugh v. United States*, 569 U.S. 530, 531 (2013). That is because the

“post Booker federal sentencing scheme aims to achieve uniformity by ensuring that sentencing decisions are anchored by the Guidelines and that they remain a meaningful benchmark . . . .”

*Id.* at 541. Here, as detailed below, a 94-month term of incarceration is “sufficient, but not greater than necessary” to achieve the goals of Section 3553(a) for the following reasons:

*A. History and Characteristics of Defendant*

Casey’s history and characteristics warrant the requested sentence. By all accounts except his own, Casey was given tools necessary to succeed without resorting to fraud. He was raised in a two-parent household in Cambridge, Massachusetts and attended prestigious private schools, including high school, undergraduate college and graduate business school. He has no history of drug or alcohol addiction, and while he claims to have suffered from depression his entire life, his claims have not been corroborated by records or interviews, and he admittedly refuses to take medication allegedly prescribed for that condition.

In true fraudster fashion, Casey made several claims to Probation regarding his childhood, health and family life, presumably to lay the groundwork to request a below-USSG sentence. But given that Casey has admitted to lying repeatedly to advance his financial interest, the Court cannot take at face value Casey’s statements which are intended to advance his interest in a shortened custodial sentence. The government’s objections to specific statements made by Casey about his childhood, health and family life are set forth in the PIR.<sup>1</sup>

*B. Nature, Circumstances and Seriousness of the Offense*

The breadth, scope and seriousness of Casey’s offenses cannot be overstated. This was not a single act of poor judgment. These were multiple pervasive fraud schemes that lasted at

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<sup>1</sup> Due to the sensitive nature of some of the information that Casey provided for the PIR, the government has not repeated its objections herein but rather incorporates them by reference.

least five years and netted almost \$2 million. Casey spared no expense using those fraud proceeds to keep himself, his family, Individual 3, and Individual 3's family living the high life with luxury car payments, rent and mortgage payments, resort hotel stays, tuition to private boarding high school, and an \$80,000 diamond ring, among other expenditures.

Moreover, Casey began his CARES Act fraud scheme while he knew he was under investigation for the equipment finance fraud scheme, and he continued his CARES Act fraud even after he was first indicted in September 2019 and placed on pretrial release. Casey also violated his release conditions by continuing to have contact with Individual 3 after his indictment and after he was specifically told not to have such contact because Individual 3 was on the government's list of witnesses and victims. Further, Casey travelled repeatedly to New Hampshire in violation of his release conditions, and visited a gun range where he was photographed handling a firearm. Clearly court orders and conditions have no effect in curbing Casey's behavior.

Casey's theft of the identities of three individual victims to advance his fraud schemes is perhaps the most personal and egregious of his violations. Casey wined and dined Individuals 2 and 3, and they believed his claims that he was a successful, single father and businessman who could help them with their taxes, among other things. As Individual 3 wrote in her victim impact statement, Casey "represented himself as a man of great means who was flamboyantly generous with his fortune," and he "prayed on my vulnerability as a financially struggling single mother." Individual 3 now understands that "Casey is a shrewd conman who manipulates people and tells grandiose lies with tremendous ease." Individuals 2 and 3 trusted Casey with their personal information, and instead he used their information to file false tax returns and/or CARES Act loan applications in their names, leaving Individual 3 on the hook for unpaid taxes and Individual

2 on the hook for a \$150,000 loan. The abuse of trust inherent in these violations was financially and emotionally devastating to these women, as is evident from Individual 3's submission to the Court.

*C. Need to Promote Respect for the Law and Just Punishment*

Casey's offenses, while white-collar in nature, require a significant term of imprisonment beyond the mandatory sentence for violating 18 U.S.C. § 1028A. Failure to impose a sentence for the fraud offenses would send the message "that would-be white collar criminals stand to lose . . . practically none of their liberty." *United States v. Martin*, 455 F.3d 1227, 1240 (11th Cir. 2006); *see also United States v. Stefonek*, 179 F.3d 1030, 1038 (7th Cir. 1999) ("Business criminals are not to be treated more leniently than members of the 'criminal class' just by virtue of being regularly employed or otherwise productively engaged in lawful economic activity."). For this reason, courts have routinely held that white-collar criminals, like their blue-collar counterparts, should be sentenced to terms of imprisonment that both promote respect for law and ensure just punishment regardless of socio-economic status. *See, e.g., United States v. Prosperi*, 686 F.3d 32, 47 (1st Cir. 2012) ("it is impermissible for a court to impose a lighter sentence on white-collar defendants than on blue-collar defendants because it reasons that white-collar offenders suffer greater reputational harm or have more to lose by conviction."); *United States v. Mueffelman*, 470 F.3d 33, 40 (1st Cir. 2006) (noting the desirability of minimizing "discrepancies between white and blue-collar offenses"); *see also United States v. Kuhlman*, 711 F.3d 1321, 1329 (11th Cir. 2013) ("The Sentencing Guidelines authorize no special sentencing discounts on account of economic or social status."); *United States v. Stall*, 581 F.3d 276, 286 (6th Cir. 2009) ("We do not believe criminals with privileged backgrounds are more entitled to leniency than those who have nothing left to lose."); *United States v. Levinson*, 543 F.3d 190,



201 (3d Cir. 2008) (“[I]t has been noted that probationary sentences for white-collar crime raise concerns of sentencing disparities according to socio-economic class.”).

In 2020, as the COVID-19 pandemic spread across the country causing death and economic distress, the government created the CARES Act loan programs to help small businesses whose livelihoods were jeopardized. But the CARES Act funds were not unlimited, and misdirecting emergency assistance from small businesses who need it to stay afloat harmed innumerable businesses and workers. Casey was not eligible for any of these loans, yet he took advantage of these programs by submitting false application after false application, claiming to have employees, payroll and other business expenses that did not exist. People who seek to defraud these programs make it more difficult for administrators of the relief programs to get aid to individuals who qualify for and need it, and just punishment should include a prison term.

A term of imprisonment beyond the statutory sentence for identity theft is also particularly warranted in this case to promote respect for the tax laws. The criminal tax laws are designed to protect the public interest in preserving the integrity of the nation’s tax system, which is dependent upon voluntary compliance. The income tax laws, in effect, reflect an honor system under which citizens are required to file true and accurate returns and to cooperate with the government. It is vital, therefore, that when a citizen is non-compliant, that citizen is appropriately punished. As the Sentencing Guidelines aptly state: “Criminal tax prosecutions serve to punish the violator and promote respect for the tax laws.” Section 2T1.1, intro. cmt.; *see also United States v. Zukerman*, 897 F.3d 423, 427 (2d Cir. 2018) (explaining that “tax crimes represent an especially damaging category of criminal offenses, which strike at the foundation of functioning government.”) (internal quotations omitted).

*D. Need to Afford Adequate Deterrence*

A term of imprisonment within the USSG is necessary to punish appropriately Casey for his multiple fraud schemes, identity theft and money laundering, deter him from future misconduct and send an appropriate message to others who would consider participating in these types of crimes. First, specific deterrence warrants a severe sentence given Casey's eight (8) year long history as a serial fraudster. *See, e.g., United States v. Hall*, 441 Fed. App'x 817, 820-21 (2d Cir. 2011) (affirming sentence for defendant with a Criminal History Category I based, in part, on likelihood of recidivism given "the sheer number of frauds . . . over an extremely long period of time, with real victims who are still living with the pain and suffering that [the defendant] caused.") (internal quotations omitted). Nothing prevents Casey from returning to equipment financing or seeking government assistance in the future, and whatever financial path Casey takes, he has demonstrated that he can find opportunities to commit fraud, steal, and falsify records anywhere, as he did with the three fraud schemes charged in the SI. Such opportunities are not unique to any one industry or victim, and a significant term of imprisonment is necessary to deter Casey from engaging in future misconduct.

A term of imprisonment is also necessary to deter others from such conduct. As this case makes clear, the equipment financing industry and the CARES Act loan programs are ripe for potential fraud. The Court, therefore, should also impose a prison term to send important – but slightly different – messages to individuals seeking financing or pandemic assistance like Casey, and the public at large. A prison sentence here will serve as a warning and deterrent by making clear to those who work in the equipment finance industry, those who are inclined to exploit pandemic relief or other government assistance programs, white collar criminals in general, and the public at large, that this type of conduct will not be treated lightly. A prison term for the

fraud schemes will help send an important message to small businesses following financing and loan rules that the government will punish those who commit crimes related to finance and pandemic assistance fraud. Finally, a prison term of 97 months will make clear that white collar crimes to obtain money will not be treated less seriously than other types of crimes that are punished with significant jail sentences.

Ultimately, fraud is a crime of opportunity. Criminals weigh the benefit of enjoying the proceeds of their fraud against the risk that they will be punished, and how severely. If the Court imposes only the minimum two-year sentence for identity theft, essentially a non-prison sentence for the multiple fraud schemes, that sends a signal to Casey and potential criminals that fraud is a risk worth taking — that is, they may not be caught, but if they are, they likely will not serve any prison time and can pay back the proceeds, usually over a long time. Here, a 97-month term of imprisonment, which is at the low end of the USSG, is a substantial jail sentence that will adequately punish Casey for that misconduct, potentially deter him from future misconduct, and send a message to the public that such conduct will not be tolerated.

Likewise, the Sentencing Guidelines articulate that deterrence should be the primary consideration when sentencing defendants for tax crimes. The reasoning is compelling. Because of the limited number of criminal tax prosecutions relative to the estimated incidence of such violations, deterring others from disobeying the tax laws is of the utmost importance when punishing criminal tax violations. *See* USSG § 2T1.1, intro. cmt. 10. General deterrence is the essential means of minimizing the ever-increasing amount of money estimated to be lost each year through tax fraud. Hundreds of billions of dollars are lost annually because people like Casey – who otherwise take full advantage of what this country offers – choose to shirk their responsibilities as taxpayers. Widespread noncompliance with the Internal Revenue Code is an

ongoing problem that merits every court's consideration when sentencing defendants for committing tax offenses. Meaningful sentences – that is, ones that, through their terms, speak loudly – must be given so that other would-be tax cheats are forewarned of the consequences. Absent such deterrence, other Americans with the means and opportunity to enrich themselves at the cost of other taxpayers, will cynically conclude that the potential rewards of such criminal activity outweigh the risks of being caught and punished for committing tax fraud. *See United States v. Ture*, 450 F.3d 352, 358 (8th Cir. 2006) (holding in a tax fraud sentencing that “[t]he goal of deterrence rings hollow if a prison sentence is not imposed.”). The sentence imposed in this case should send a strong message to other wannabe tax cheats that imprisonment is a reality for those who willfully violate the internal revenue laws. The sentence should also assure law abiding taxpayers that they are not foolish for filing tax returns and paying their share of taxes. In short, our nation's tax system depends of the voluntary compliance of honest taxpayers.

*E. Need to Avoid Unwarranted Sentence Disparities Among Defendants*

The Sentencing Guidelines reflect the consensus that those convicted of economic crimes should not be able to avoid incarceration, even where those crimes are a defendant's first offense. The legislative history of the Sentencing Reform Act of 1984 indicates that one of the Act's goals was to rectify the serious problem that white-collar offenders were not being adequately punished. *See S. REP. NO. 98-225*, at 77 (1983) (“[S]ome major offenders, particularly white-collar offenders . . . frequently do not receive sentences that reflect the seriousness of their offenses.”). As then Judge Breyer, an original member of the Sentencing Commission, explained:

The Commission found in its data significant discrepancies between pre-Guideline punishment of certain white-collar crimes, such as fraud, and other similar common law crimes, such as theft. The Commission's statistics indicated that where white collar fraud

was involved, courts granted probation to offenders more frequently than in situations involving analogous common law crimes; furthermore, prison terms were less severe for white-collar criminals who did not receive probation. To mitigate the inequities of these discrepancies, the Commission decided to require short but certain terms of confinement for many white-collar offenders, including tax, insider trading, and antitrust offenders, who previously would have likely received only probation.

Stephen Breyer, *The Federal Sentencing Guidelines and the Key Compromises Upon Which They Rest*, 17 HOFSTRA L. REV. 1, 20–21 (1988) (citations omitted). In accordance with this principle, defendants who perpetrate frauds comparable to Casey’s – namely, offenses where the primary sentencing guideline is Section 2B1.1 – are routinely sentenced to terms of imprisonment within the USSG range. Notably, in the First Circuit between 2015 and 2020, 72% of defendants sentenced pursuant Section 2B1.1 received terms of imprisonment within or above the USSG range, or, although not applicable here, within a government-sponsored range such as pursuant to Section 5K1.1. *See* Exhibit 1 (United States Sentencing Commission Graphs of Sentences Pursuant to Section 2B1.1 Relative to the Guideline Range). Sentences imposing terms of imprisonment within the USSG Range are particularly commonplace when the loss amount, as here, necessitates a 16-level enhancement pursuant to Section 2B1.1(b)(1)(I). *See, e.g., United States v. Stergios*, 659 F.3d 127, 130-31 (1st Cir. 2011) (affirming 80 month-term of imprisonment for defendant convicted of bank fraud that resulted in a USSG range of 70 to 87 months); *see also United States v. Beverley*, 775 Fed. App’x 468, 472 (11th Cir. 2019) (affirming 90 month-term of imprisonment for defendant convicted of tax fraud and wire fraud that resulted in USSG range of 87 to 108 months). That is due, in part, to the fact that under the Guidelines “loss serves as a measure of the seriousness of the offense and the defendant’s relative culpability . . . .” USSG § 2B1.1 bkgd. cmt. In addition to reflecting the severity of Casey’s offense, moreover, anchoring his sentence to the USSG range serves the vital goal of uniformity

and fairness in sentencing. To be sure, “[i]n accord with 18 U.S.C. § 3553(a), the Guidelines, formerly mandatory, now serve as one factor among several courts must consider in determining an appropriate sentence.” *Kimbrough v. United States*, 552 U.S. 85, 90 (2007). Nevertheless, it remains the case that “the Commission fills an important institutional role: It has the capacity courts lack to base its determinations on empirical data and national experience, guided by a professional staff with appropriate expertise.” *Id.* at 108-09 (internal quotation marks omitted). Thus, “in the ordinary case, the Commission’s recommendation of a sentencing range will reflect a rough approximation of sentences that might achieve § 3553(a)’s objectives.” *Id.* at 109 (internal quotations omitted). Furthermore, the Guidelines are often the sole means available for assuring some measure of uniformity in sentencing, fulfilling a key Congressional goal in creating the Sentencing Commission in the first place. Reference to the Guidelines, while carefully considering the Section 3553(a) factors particularly relevant to an individual defendant, is the only available means of preventing sentencing determinations from varying based on the luck of the judicial draw.

#### **IV. Restitution, Forfeiture, Fine, and Supervised Release**

Pursuant to the plea agreement, the government requests that Casey be ordered to pay restitution in the amount of \$1,998,097, including \$611,923 to the IRS for the tax loss caused by his conduct. In addition, the government requests the forfeiture of certain bank accounts, a diamond ring and a \$1,570,399 money judgment detailed in the government’s prior filings (*see* Docket Nos. 72, 73) that are directly traceable to Casey’s offenses or involved in his money laundering. Finally, for the reasons noted above, the government also seeks a sentence that imposes 36-months of supervised release, and a fine of \$25,000 (the low end of the USSG range).

**CONCLUSION**

For his crimes, Casey should be sentenced to imprisonment for a term of 94 months, followed by 36 months of supervised release; restitution in the amount of \$1,998,097; a mandatory special assessment of \$3,300; and forfeiture as set forth in the Preliminary Order of Forfeiture (Docket No. 72) and Order of Forfeiture (Money Judgment) (Docket No. 73).

Respectfully submitted,

RACHAEL S. ROLLINS  
United States Attorney

By: /s/Kristina E. Barclay  
KRISTINA E. BARCLAY  
Assistant U.S. Attorney

Date: February 8, 2022

**CERTIFICATE OF SERVICE**

I hereby certify that the foregoing will be sent electronically to the registered participants as identified on the Notice of Electronic Filing (NEF).

/s/Kristina E. Barclay  
KRISTINA E. BARCLAY  
Assistant United States Attorney

## Exhibit 1: USSC Graph of Sentences Pursuant to 2B1.1 Relative to USSG Range

Sentence Range	2015		2016		2017		2018		2019		2020	
	N	%	N	%	N	%	N	%	N	%	N	%
<b>Grand Total</b>	<b>299</b>	<b>100.0%</b>	<b>250</b>	<b>100.0%</b>	<b>180</b>	<b>100.0%</b>	<b>151</b>	<b>100.0%</b>	<b>208</b>	<b>100.0%</b>	<b>166</b>	<b>100.0%</b>
Within Range	113	37.8%	103	41.2%	84	46.7%	50	33.1%	79	38.0%	69	41.6%
Upward Departure	1	0.3%	-	-	-	-	-	-	3	1.4%	2	1.2%
§5K1.1 Substantial Assistance	29	9.7%	28	11.2%	25	13.9%	25	16.6%	25	12.0%	18	10.8%
Downward Departure Govt Motion	5	1.7%	12	4.8%	6	3.3%	2	1.3%	4	1.9%	3	1.8%
Non-Govt Downward Departure	12	4.0%	6	2.4%	2	1.1%	8	5.3%	4	1.9%	4	2.4%
Upward Variance	7	2.3%	4	1.6%	2	1.1%	2	1.3%	2	1.0%	5	3.0%
Downward Variance Govt Motion	48	16.1%	45	18.0%	21	11.7%	20	13.2%	32	15.4%	23	13.9%
Non-Govt Downward Variance	84	28.1%	52	20.8%	40	22.2%	44	29.1%	59	28.4%	42	25.3%

**FILTER:**

Fiscal Year: 2015,2016,2017,2018,2019,2020; Crime Type: Fraud/Theft/Embezzlement; Guideline: §2B1.1 Circuit: 1st Circuit; State: All; District: All; Race: All; Gender: All; Age: All; Citizenship: All; Education: All; Crime Type: Fraud/Theft/Embezzlement; Guideline: §2B1.1; Drug Type: All; Criminal History: All; Career Offender Status: All

**SOURCE:** This was produced using the U.S. Sentencing Commission's Interactive Data Analyzer (IDA) (<https://ida.usc.gov>).