

ECONOMIC CRIME SCENARIOS

1. Defendant convicted of 18 U.S.C. § 371 (Conspiracy) to commit a violation of 18 U.S.C. § 1343 (Wire Fraud). Per Appendix A, the applicable guideline for § 371 is §2X1.1 which references to §2B1.1. The statutory maximum for § 371 is 5 years; the stat max for § 1343 is 20 years. Which base offense level (BOL) applies at §2B1.1(a)?

2. Defendant convicted of 18 U.S.C. § 1956 (Money Laundering) which carries a 20 year stat max; applicable guideline §2S1.1. Defendant was involved in a wire fraud scheme and was laundering proceeds from the wire fraud scheme. §2S1.1(a)(1) directs the use of the offense level for the underlying offense from which the laundered funds were derived. Which base offense level (BOL) applies at §2B1.1(a)?

3. Defendant is convicted of interstate theft. Defendant stole a total of \$110,000 from 12 Walgreen stores. Does the defendant receive an increase at §2B1.1(b)(2) for number of victims?

4. Defendant convicted of bank fraud under 18 U.S.C. § 1344. Defendant used forged checks and a stolen identity to attempt bank fraud. Should the defendant receive an enhancement for sophisticated means?

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5. A and B were convicted of Conspiracy to Defraud the United States with Respect to Claims - §2B1.1. A steals personal identifying information from a local business and shares them with B. B files the vast majority of the false tax returns listing her address for the refunds. She collects over \$500,000. A files a handful of tax return and collects \$20,000. What amount of loss should Defendant A be held accountable for?

6. Defendant pled guilty to Securities Fraud (§2B1.1) and Tax Evasion (2T1.1). The defendant was an investment advisor and over the course of 4 years, the defendant used \$41 million of investor money for his own person use. He then also failed to report all of his income to the IRS, resulting in an outstanding tax obligation of \$75,000. Should these two offenses be grouped together and the loss amounts aggregated or are they calculated separately and units assigned?

7. Defendant convicted of a False Claims Conspiracy - §2B1.1. The defendant filed numerous false tax returns using stolen or fraudulently obtained identification information. Over the course of 4 years she made false claims of \$4,250,000, but only received \$1,250,000 from the IRS. What is the amount of loss?
