

FILED

Feb 8, 2024

Disciplinary
Board

Docket # 052

DISCIPLINARY BOARD
WASHINGTON STATE BAR ASSOCIATION

In re

JOHN O'NEILL GREEN,

Lawyer (Bar No. 33827).

Proceeding No. 20#00031

ODC File No. 19-01331

STIPULATION TO DISBARMENT
FOLLOWING SETTLEMENT
CONFERENCE CONDUCTED UNDER
ELC 10.12(h)

Under Rule 9.1 of the Washington Supreme Court's Rules for Enforcement of Lawyer Conduct (ELC), and following a settlement conference conducted under ELC 10.12(h), the following Stipulation to disbarment is entered into by the Office of Disciplinary Counsel (ODC) of the Washington State Bar Association (Association) through disciplinary counsel Nate Blanchard and Respondent lawyer John O'Neill Green, *pro se*.

Respondent understands that Respondent is entitled under the ELC to a hearing, to present exhibits and witnesses on Respondent's behalf, and to have a hearing officer determine the facts, misconduct and sanction in this case. Respondent further understands that Respondent is entitled under the ELC to appeal the outcome of a hearing to the Disciplinary Board, and, in certain cases, the Supreme Court. Respondent further understands that a hearing and appeal could result in an

1 outcome more favorable or less favorable to Respondent. Respondent chooses to resolve this
2 proceeding now by entering into the following stipulation to facts, misconduct and sanction to
3 avoid the risk, time, expense attendant to further proceedings.

4 **I. ADMISSION TO PRACTICE**

5 1. Respondent was admitted to practice law in the State of Washington on June 26, 2003.

6 2. On July 21, 2020, the Washington Supreme Court suspended Respondent's license to
7 practice under Rule 7.1 of the Rules for Enforcement of Lawyer Conduct (ELC) based on his
8 felony conviction.

9 **II. STIPULATED FACTS**

10 3. At all relevant times, Respondent was an attorney licensed in Texas and maintained
11 one or more Interest on Lawyer's Trust Accounts (IOLTA) accounts.

12 4. An IOLTA account is a bank account used by a lawyer to hold money in trust for
13 clients.

14 5. Thomas Selgas was Respondent's client.

15 6. On July 18, 2018, the United States Attorney for the Northern District of Texas filed
16 an Indictment charging Respondent and Selgas with violating 18 U.S.C. § 371 (Conspiracy to
17 Defraud the United States).¹

18 7. 18 U.S.C. § 371 provides in relevant part:

19 If two or more persons conspire either to commit any offense against the United
20 States, or to defraud the United States, or any agency thereof in any manner or for
21 any purpose, and one or more of such persons do any act to effect the object of the
22 conspiracy, each shall be fined under this title or imprisoned not more than five
23 years, or both.

23 ¹ *United States v. Thomas Selgas and John Green*, United States District Court, N.D. TX, No. 3:18-cr-
00356-S.

1 8. To establish a violation of 18 U.S.C. § 371 in this case, the government was required
2 to prove to the jury that: (1) Respondent and at least one other person made an agreement to
3 defraud the Government or one of its agencies, as charged in the Indictment; (2) Respondent knew
4 that the purpose of the agreement was to defraud the Government and joined in it willfully, that
5 is, with the intent to defraud; and (3) one of the conspirators during the existence of the conspiracy
6 knowingly committed at least one of the overt acts described in the Indictment on or after July
7 18, 2012 in order to accomplish some object or purpose of the conspiracy.

8 9. The Indictment is attached hereto as Exhibit A. The overt acts are alleged in ¶¶ 5-23.

9 10. On January 15, 2020, a jury found Respondent and Selgas guilty of violating 18 U.S.C.
10 § 371 (Conspiracy to Defraud the United States) as charged in Count 1 of the Indictment.

11 11. The crime of which Respondent was convicted is a felony.

12 III. STIPULATION TO MISCONDUCT

13 12. By committing the crime of Conspiracy to Defraud the United States as charged in the
14 Indictment in United States District Court, N.D. TX, No. 3:18-cr-00356-S, Respondent violated
15 RPC 8.4(b) (18 U.S.C. § 371), RPC 8.4(c), and/or RPC 8.4(i).

16 IV. APPLICATION OF ABA STANDARDS

17 13. The following American Bar Association Standards for Imposing Lawyer Sanctions
18 (1991 ed. & Feb. 1992 Supp.) apply to this case:

19 5.1 Failure to Maintain Personal Integrity

20 5.11 Disbarment is generally appropriate when:

- 21 (a) a lawyer engages in serious criminal conduct, a necessary element
22 of which includes intentional interference with the administration
23 of justice, false swearing, misrepresentation, fraud, extortion,
misappropriation, or theft; or the sale, distribution or importation
of controlled substances; or the intentional killing of another; or an
attempt or conspiracy or solicitation of another to commit any of
these offenses; or

24 (b) a lawyer engages in any other intentional conduct involving

dishonesty, fraud, deceit, or misrepresentation that seriously adversely reflects on the lawyer's fitness to practice.

5.12 Suspension is generally appropriate when a lawyer knowingly engages in criminal conduct which does not contain the elements listed in Standard 5.11 and that seriously adversely reflects on the lawyer's fitness to practice.

5.13 Reprimand is generally appropriate when a lawyer knowingly engages in any other conduct that involves dishonesty, fraud, deceit, or misrepresentation and that adversely reflects on the lawyer's fitness to practice law.

5.14 Admonition is generally appropriate when a lawyer engages in any other conduct that reflects adversely on the lawyer's fitness to practice law.

14. The crime of Conspiracy to Defraud the United States is serious criminal conduct, a necessary element of which includes fraud.

15. The presumptive sanction under ABA Standard 5.11(a) is disbarment.

16. The following aggravating factors apply under ABA Standard 9.22:

(b) dishonest or selfish motive;

(i) substantial experience in the practice of law (licensed in Washington since 2003).

17. The following mitigating factors apply under ABA Standard 9.32:

(a) absence of a prior disciplinary record.

18. On balance the aggravating and mitigating factors do not require a departure from the presumptive sanction.

V. STIPULATED DISCIPLINE

19. The parties stipulate that Respondent shall be disbarred.

VI. RESTITUTION

20. As part of Respondent's underlying conviction, Respondent is required to pay court-ordered restitution. Further restitution is not required by this stipulation.

VII. CONDITIONS OF REINSTATEMENT

21. Reinstatement from disbarment is conditioned on payment of costs and expenses, as

1 provided below.

2 22. Under Admission and Practice Rule (APR) 25.1(b), when prior to disbarment a lawyer
3 has been suspended from the practice of law pursuant to the provisions of Title 7 of the ELC, the
4 period of such suspension shall be credited toward the five-year period during which no petition
5 for reinstatement may be filed. As recited in paragraph 2, above, Respondent has been suspended
6 under ELC 7.2(a)(1) since July 21, 2020.

7 **VIII. COSTS AND EXPENSES**

8 23. In light of Respondent's willingness to resolve this matter by stipulation at an early
9 stage of the proceedings, Respondent shall pay attorney fees and administrative costs of \$1,000
10 in accordance with ELC 13.9(i). The Association will seek a money judgment under ELC 13.9(l)
11 if these costs are not paid within 30 days of approval of this stipulation, unless a periodic payment
12 agreement has been reached within that time frame. Reinstatement from suspension or
13 disbarment is conditioned on payment of costs.

14 **IX. VOLUNTARY AGREEMENT**

15 24. Respondent states that prior to entering into this Stipulation Respondent had an
16 opportunity to consult independent legal counsel regarding this Stipulation, that Respondent is
17 entering into this Stipulation voluntarily, and that no promises or threats have been made by ODC,
18 the Association, nor by any representative thereof, to induce the Respondent to enter into this
19 Stipulation except as provided herein.

20 25. Once fully executed, this stipulation is a contract governed by the legal principles
21 applicable to contracts, and may not be unilaterally revoked or modified by either party.

22 **X. LIMITATIONS**

23 26. This Stipulation is a compromise agreement intended to resolve this matter in

1 accordance with the purposes of lawyer discipline while avoiding further proceedings and the
2 expenditure of additional resources by the Respondent and ODC. Both the Respondent and ODC
3 acknowledge that the result after further proceedings in this matter might differ from the result
4 agreed to herein.

5 27. This Stipulation is not binding upon ODC or the respondent as a statement of all
6 existing facts relating to the professional conduct of the Respondent, and any additional existing
7 facts may be proven in any subsequent disciplinary proceedings.

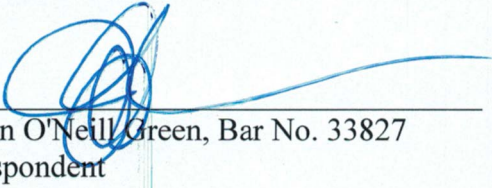
8 28. This Stipulation results from the consideration of various factors by both parties,
9 including the benefits to both by promptly resolving this matter without the time and expense of
10 hearings, Disciplinary Board appeals, and Supreme Court appeals or petitions for review. As
11 such, approval of this Stipulation will not constitute precedent in determining the appropriate
12 sanction to be imposed in other cases; but, if approved, this Stipulation will be admissible in
13 subsequent proceedings against Respondent to the same extent as any other approved Stipulation.
14 Under ELC 9.1(d)(4), the Disciplinary Board reviews a stipulation based solely on the record
15 agreed to by the parties. Under ELC 3.1(b), all documents that form the record before the Board
16 for its review become public information on approval of the Stipulation by the Board, unless
17 disclosure is restricted by order or rule of law.

18 29. If this Stipulation is approved by the Disciplinary Board and Supreme Court, it will
19 be followed by the disciplinary action agreed to in this Stipulation. All notices required in the
20 Rules for Enforcement of Lawyer Conduct will be made.


21 30. If this Stipulation is not approved by the Disciplinary Board and Supreme Court, this
22 Stipulation will have no force or effect, and neither it nor the fact of its execution will be
23 admissible as evidence in the pending disciplinary proceeding, in any subsequent disciplinary

1 proceeding, or in any civil or criminal action.

2 WHEREFORE the undersigned being fully advised, adopt and agree to this Stipulation to
3 Disbarment as set forth above.

4 
5 _____
6 John O'Neill Green, Bar No. 33827
7 Respondent

Dated: 1/2/2024

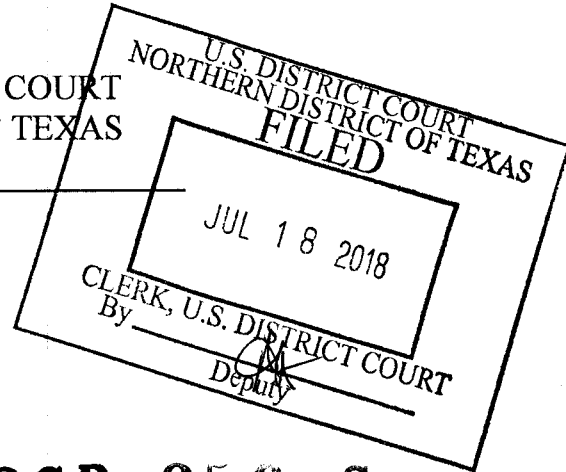
8 
9 _____
10 Nate Blanchard, Bar No. 58620
11 Disciplinary Counsel

Dated: January 2, 2024

EXHIBIT A

ORIGINAL

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION



UNITED STATES OF AMERICA

v.

THOMAS D. SELGAS (01)
MICHELLE L. SELGAS (02)
JOHN O. GREEN (03)

No.

3-18CR-356-S

INDICTMENT

The Grand Jury Charges:

Introduction

At times material to this Indictment:

1. THOMAS SELGAS and MICHELLE SELGAS (together, the "SELGASES") were married.
2. JOHN O. GREEN ("GREEN") was an attorney licensed to practice in the State of Texas. GREEN maintained a number of Interest on Lawyers Trust Accounts (IOLTAs). The State Bar of Texas requires that lawyers who handle money for their clients must participate in the IOLTA Program, by depositing these funds into an IOLTA bank account at an eligible institution. All IOLTA accounts are trust accounts.
3. MyMail, Ltd. ("MyMail") was an intellectual property development and licensing partnership co-founded by THOMAS SELGAS in 2003.

4. During tax year 2005, MyMail settled various lawsuits against internet service providers for approximately \$6.8 million (hereinafter the “Settlement”), from which the SELGASES received a distribution of approximately \$1.1 million.
5. Dillon Gage Inc. (“Dillon Gage”) was a metals trading firm used by the SELGASES to purchase and sell gold coins.
6. Sterling Trust Company was a financial services company, later acquired by Equity Trust Company (“Equity Trust”), through which the SELGASES opened Individual Retirement Accounts (“IRAs”).
7. Camp Hendrick Trust (“Camp Hendrick”) was a trust used by the SELGASES to title real property they owned in Athens, Texas.
8. The Internal Revenue Service (“IRS”) was and is an agency of the United States Department of Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.
9. On or about April 10, 2006, the IRS assessed federal income taxes against THOMAS SELGAS for the tax year 2002. On or about October 29, 2014, the IRS filed a notice of federal tax lien against THOMAS SELGAS with the Dallas County Clerk, in Dallas County, Texas for tax year 2002.
10. On or about January 28, 2009, the IRS assessed federal income taxes against the SELGASES, jointly, for the tax years 1998 through 2001. On or about October 29, 2014, the IRS filed notices of federal tax liens against the SELGASES with the Dallas County Clerk, in Dallas County, Texas for tax years 1998 through 2001.

11. On or about August 4, 2010, the IRS assessed federal income taxes against the SELGASES, individually, for tax year 2005.

Count One

Conspiracy to Defraud the United States
(Violation of 18 U.S.C. § 371)

12. Paragraphs 1 through 11 of this Indictment are re-alleged and incorporated by reference herein.
13. Beginning from at least in and around December 2005 and continuing up to and including in and around August 2017, the exact dates being unknown to the Grand Jury, in Dallas County, Texas, within the Northern District of Texas, and elsewhere, Defendants,

THOMAS D. SELGAS,
MICHELLE L. SELGAS, and
JOHN O. GREEN

did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other and with other individuals both known and unknown to the Grand Jury to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the IRS in the ascertainment, computation, assessment, and collection of the revenue: *to wit*, the SELGASES' federal income taxes.

Manner and Means

The manner and means by which the conspiracy was sought to be accomplished included, among others, the following:

14. The SELGASES would and did agree not to file accurate income tax returns.
15. The SELGASES and GREEN would and did cause the preparation and filing of a false amended IRS Form 1065, U.S. Return of Partnership Income (“Form 1065”) on behalf of MyMail.
16. The SELGASES would and did sell and cause the sale of the gold coins.
17. The SELGASES and GREEN would and did deposit and cause to be deposited the proceeds from the sale of gold coins into GREEN’s IOLTAs.
18. The SELGASES would and did transfer and cause to be transferred other personal funds into GREEN’s IOLTAs.
19. THOMAS SELGAS would and did cause Equity Trust to distribute funds to him during tax years 2012 and 2015, which he did not report a on tax return.
20. The SELGASES would and did transfer ownership of their personal residence to a trust.
21. GREEN would and did use his IOLTAs to pay the personal expenses of the SELGASES.
22. One or more of the Defendants took steps to conceal his/her involvement in the existence of the conspiracy.

Overt Acts

In furtherance of the conspiracy, and to effect the objects thereof, members of the conspiracy and others, both known and unknown to the Grand Jury, committed and caused to be committed the overt acts below, among others, within the Northern District of Texas, and elsewhere:

23. On or about December 23, 2005, MICHELLE SELGAS directed the wire transfer of her distribution of MyMail income to Dillon Gage.
24. On or about December 27, 2005, the SELGASES purchased and caused to be purchased 7,090 gold coins through Dillon Gage.
25. On or about April 7, 2006, GREEN emailed the MyMail partners about the possible issuance of amended Schedules K-1, Partner's Share of Income, Deductions, and Credits, etc. ("Schedules K-1"), related to the 2005 Settlement Proceeds.
26. On or about October 11, 2006, the DEFENDANTS filed and caused the filing of a false amended IRS Form 1065 on behalf of MyMail, for tax year 2005, which underreported MyMail's income from the Settlement.
27. On or about October 11, 2006, THOMAS SELGAS and GREEN sent and caused to be sent to the MyMail partners false, amended Schedules K-1, for tax year 2005, which underreported each partner's share of MyMail's income from Settlement.
28. On or about October 19, 2006, the DEFENDANTS prepared and caused to be prepared, and submitted and caused to be submitted to the IRS, a statement "in

lieu of a Form 1040” for tax year 2005, which substantially underreported the SELGASES’ income for 2005.

29. On or about August 24, 2007, GREEN opened and caused to be opened an IOLTA at Wachovia Bank, N.A., account ending in 0758 (“Wachovia IOLTA”).
30. On or about January 31, 2008, the SELGASES used 1,667 gold coins, with an approximate value at the time of \$385,000, to purchase real property in Athens, Texas.
31. On or about June 28, 2008, the SELGASES opened and caused to be opened two IRAs with Sterling Trust Company and purchased and caused to be purchased gold coins through the IRAs.
32. On or about October 29, 2009, the SELGASES sold real property they owned in Garland, Texas, for a profit of \$142,000. Rather than pay the SELGASES’ taxes, the DEFENDANTS caused the funds to be wire transferred to Dillon Gage for the purchase of gold coins.
33. On or about the dates listed below, the DEFENDANTS deposited and caused to be deposited into GREEN’s Wachovia IOLTA checks in the amounts listed below, payable from Dillon Gage to THOMAS SELGAS, each such deposit constituting an overt act:

	Date	Check Amount
33.a	9/4/2007	\$8,275
33.b	9/24/2007	\$8,235
33.c	11/16/2007	\$7,890
33.d	11/26/2007	\$8,240
33.e	12/12/2007	\$8,060
33.f	12/27/2007	\$8,280

	Date	Check Amount
33.g	3/14/2008	\$9,960
33.h	3/28/2008	\$9,280
33.i	3/28/2008	\$9,448
33.j	4/4/2008	\$17,900
33.k	4/4/2008	\$9,080
33.l	5/9/2008	\$8,760
33.m	5/23/2008	\$18,460
33.n	6/10/2008	\$27,000

34. On or about the dates listed below, the DEFENDANTS deposited and caused to be deposited into GREEN's WACHOVIA IOLTA checks in the following amounts, payable from the payers listed below to THOMAS SELGAS and MICHELLE SELGAS, each such deposit constituting an overt act:

	Date	Check Amount	Payer
34.a	8/5/2008	\$2,500	LookLocally.com
34.b	8/14/2008	\$80	AAA Club Services, LLC
34.c	8/16/2008	\$19,000	Individuals identified by initials, J.H. and W.H.
34.d	2/27/2009	\$4,931	DirectBuy Inc.
34.e	3/17/2009	\$6,167.55	State Farm Lloyds
34.f	3/31/2009	\$6,988.88	State Farm Lloyds

35. On or about December 11, 2009, GREEN opened and caused to be opened an IOLTA at BBVA Compass Bank, N.A., account ending in 8393 ("Compass IOLTA").
36. On or about December 14, 2009, GREEN opened and caused to be opened an IOLTA at Bank of America, N.A., account ending in 8888 ("BOA IOLTA").
37. On or about the dates listed below, the DEFENDANTS deposited and caused to be deposited into GREEN's BOA IOLTA checks in the amounts listed below,

payable from the payers listed below, to THOMAS SELGAS and MICHELLE SELGAS, each such deposit constituting an overt act:

	Date	Check Amount	Payer
37.a	12/15/2009	\$1,000	Individuals identified by initials J.H. and W.H.
37.b	8/12/2010	\$8,708	Dillon Gage
37.c	4/04/2011	\$26,424	Dillon Gage
37.d	12/17/2011	\$1,000	Individual identified by initials, W.H.
37.e	7/17/2012	\$1,142.49	MyMail
37.f	1/26/2013	\$8,820.00	Individuals identified by initials, M.C. and S.C.
37.g	2/19/2014	\$7,875	Burleson, Page and Gibson
37.h	7/31/2014	\$5,402	Individuals identified by initials, T.C. and W.C.
37.i	8/26/2014	\$14,000	Individual identified by initials, W.H.
37.j	3/26/2015	\$2,700	Individuals identified by initials, W.C. and T.C.
37.k	4/29/2016	\$24,014.23	MyMail
37.l	6/11/2016	\$560	Individuals identified by initials, L.B. and R.B.
37.m	7/26/2016	\$2,450	MyMail
37.n	11/8/2016	\$8,128.86	MyMail
37.o	12/16/2016	\$13,993.61	MyMail
37.p	2/27/2017	\$302	Individuals identified by initials, W.C. and T.C.
37.q	12/23/2016	\$160	Individuals identified by initials, A.N. and M.N.
37.r	6/30/2017	\$7,937.50	MyMail
37.s	7/13/2017	\$6,312.50	MyMail

38. On or about the dates listed below, GREEN caused wire transfers in the amounts listed below from his BOA IOLTA to his Compass IOLTA, each such wire constituting an overt act:

	Date	Amount of Wire Transfer
38.a	9/9/2010	\$2,344.29
38.b	10/21/2010	\$5,764.73
	Date	Amount of Wire Transfer

38.c	10/29/2010	\$7,592.88
38.d	11/17/2010	\$5,868.93
38.e	12/17/2010	\$7,857.06
38.f	12/29/2010	\$7,336.51

39. On or about the dates listed below, GREEN paid and caused to be paid from his Wachovia IOLTA the SELGASES' personal expenses to the payees listed below in the amounts listed below, each such payment constituting an overt act:

	Date	Check Amount	Payee
39.a	9/5/2007	\$2,710.56	Citi Cards
39.b	9/29/2007	\$680.08	American Express
39.c	10/29/2007	\$2,069.33	Citi Cards
39.d	11/29/2007	\$4,411.52	Citi Cards
39.e	12/27/2007	\$4,019.40	Citi Cards
39.f	3/26/2008	\$20,594.52	Citi Cards
39.g	4/29/2008	\$11,609.08	Citi Cards
39.h	6/4/2008	\$18,089.78	Citi Cards
39.i	8/20/2008	\$11,421.96	Citi Cards
39.j	9/19/2008	\$8,037.85	Citi Cards
39.k	11/30/2008	\$8,428.04	Citi Cards
39.l	1/29/2009	\$4,076.78	Citi Cards
39.m	2/27/2009	\$4,087.17	Citi Cards
39.n	4/27/2009	\$8,124.46	Citi Cards

40. On or about the dates listed below, GREEN paid and caused to be paid from his Compass IOLTA the SELGASES' personal expenses to the payees listed below in the amounts listed below, each such payment constituting an overt act:

	Date	Check Amount	Payee
40.a	9/15/2010	\$373.24	Chase Card Services
40.b	9/25/2010	\$28.00	Individual identified by initials, K.V.
40.c	11/4/2010	\$551.54	American Express
40.d	11/14/2010	\$3,507.42	Citi Cards
40.e	2/4/2011	\$4,365.19	Citi Cards
40.f	4/6/2012	\$7,062.99	Citi Cards

41. On or about the dates listed below, GREEN paid and caused to be paid from his BOA IOLTA the SELGASES' personal expenses to the payees listed below in the amounts listed below, each such payment constituting an overt act:

	Date	Check Amount	Payee
41.a	8/6/2010	\$289.62	American Express
41.b	8/6/2010	\$3,768.53	Citi Cards
41.c	4/4/2011	\$24,500	Citi Cards (4375)
41.d	6/9/2011	\$7,500	Individual identified by initials, J.H.
41.e	1/29/2013	\$972.18	American Express
41.f	1/29/2013	\$4,523.45	Citi Cards
41.g	2/28/2013	\$6,001.51	Citi Cards
41.h	2/26/2014	\$1,255.11	Citi Cards
41.i	2/26/2014	\$500.64	American Express
41.j	3/26/2014	\$2,149.17	Citi Cards
41.k	4/30/2015	\$5,174.70	Citi Cards
41.l	5/30/2015	\$2,286.29	Citi Cards
41.m	8/1/2015	\$2,399.93	Citi Cards
41.n	8/1/2016	\$3,022.17	Citi Cards
41.o	9/5/2016	\$2,455.58	Citi Cards
41.p	12/29/2016	\$5,419.98	Citi Cards
41.q	8/5/2017	\$3,047.84	Citi Cards

42. On or about August 30, 2011, the SELGASES transferred and caused to be transferred title to the real property they owned in Athens, Texas, from their name into a trust in the name of Camp Hendrick.
43. On or about December 19, 2012, THOMAS SELGAS caused the distribution and took possession of 250 gold coins, with a value at the time of distribution of approximately \$109,790, from his Equity Trust IRA account ending in 634.

44. On or about February 1, 2013, THOMAS SELGAS sent and caused to be sent a letter to Equity Trust in an attempt to lower the gross distribution and taxable amounts reported on the IRS Form 1099-R for his 2012 IRA distribution.
45. On or about March 25, 2013, THOMAS SELGAS sent and caused to be sent a letter to Equity Trust in an attempt to lower the gross distribution and taxable amounts reported on the IRS Form 1099-R for his 2012 IRA distribution.
46. On or about May 26, 2015, THOMAS SELGAS caused the distribution and took possession of 599 gold coins, with a value at the time of distribution of approximately \$178,949, from his Equity Trust IRA account ending in 634.
47. On or about February 4, 2016, THOMAS SELGAS sent and caused to be sent a letter to Equity Trust in an attempt to lower the gross distribution amount reported on the IRS Form 1099-R for his 2015 IRA distribution.

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

Count Two

Evasion of Payment for Tax Years 1998 through 2002 and 2005
(Violation of 26 U.S.C. § 7201)

48. Paragraphs 1 through 11 and 23 through 47 of this Indictment are re-alleged and incorporated by reference herein.
49. From in and around December 2005, through in and around August 2017, in the Northern District of Texas and elsewhere, THOMAS SELGAS willfully attempted to evade and defeat the payment of substantial income tax due and owing by him for the calendar years 1998 through 2002 and 2005, by committing the following

affirmative acts, among others:

- (a) dealing in gold coins;
- (b) converting distributions from MyMail and other income into gold coins;
- (c) depositing the proceeds from the sale of gold coins and other income into GREEN's IOLTAs; and
- (d) causing his personal expenditures to be paid from GREEN's IOLTAs.

In violation of Title 26, United States Code, Section 7201.

Count Three

Evasion of Payment for Tax Years 1998 through 2001 and 2005
(Violation of 26 U.S.C. § 7201)

50. Paragraphs 1 through 11 and 23 through 42 of this Indictment are re-alleged and incorporated by reference herein.

51. From in and around December 2005, through in and around August 2017, in the Northern District of Texas and elsewhere, MICHELLE SELGAS willfully attempted to evade and defeat the payment of substantial income tax due and owing by her for the calendar years 1998 through 2001 and 2005 by committing the following affirmative acts, among others:

- (a) dealing in gold coins;
- (b) converting distributions from MyMail and other income into gold coins;
- (c) depositing the proceeds from the sale of gold coins and other income into GREEN's IOLTAs; and
- (d) causing her personal expenditures to be paid from GREEN's IOLTAs.

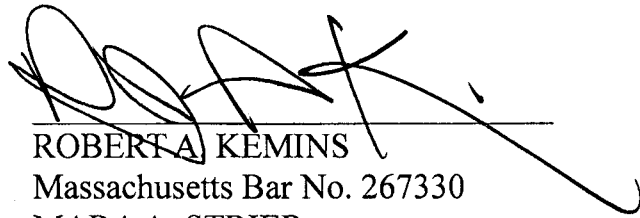
In violation of Title 26, United States Code, Section 7201.

A TRUE BILL



FOREPERSON

ERIN NEALY COX
UNITED STATES ATTORNEY



ROBERT A. KEMINS
Massachusetts Bar No. 267330
MARA A. STRIER
Florida Bar No. 644234
Trial Attorneys
Tax Division
United States Department of Justice
717 N. Harwood, Ste. #400
Dallas, Texas 75201
(214) 880-9781

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA

v.

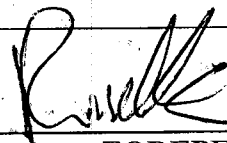
THOMAS D. SELGAS (01)
MICHELLE L. SELGAS (02)
JOHN O. GREEN (03)

INDICTMENT

21 U.S.C. § 371
Conspiracy to Defraud the United States
1 Count

26 U.S.C. § 7201
Evasion of Payment for Tax Years 1998 through 2002 and 2005
2 Counts

A true bill rendered



FORT WORTH

FOREPERSON

Filed in open court this 18th day of July, 2018.

Warrant to issue on all defendants.



UNITED STATES MAGISTRATE JUDGE
No Criminal Matter Pending