

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
OCALA DIVISION**

UNITED STATES,	)	
	)	
Plaintiff,	)	
	)	Case No. 5:06-cr-00022-WTH-GRJ
v.	)	
	)	
WESLEY TRENT SNIPES,	)	
	)	
Defendant.	)	
_____	)	

**DEFENDANT SNIPES’S MOTION TO CONTINUE  
SENTENCING HEARING**

Wesley Trent Snipes (“Mr. Snipes”), the defendant in the above-captioned matter, by and through counsel of record, Daniel R. Meachum, and pursuant to Local Rule 3.09, hereby respectfully move this Honorable Court for a 30-day continuance or such time the court deems necessary of the sentencing date to allow for necessary additional time to narrow the issues between the parties and to prepare adequately for sentencing as more fully set forth below.

1. Mr. Snipes stood trial before this Court and a jury, which convicted him of three misdemeanors under 26 U.S.C. § 7203 for the years 1999, 2000 and 2001 of willful failure to file tax returns and acquitted him of all other counts. This Honorable Court scheduled a sentencing date for April 24, 2008.

2. Since the end of the trial, Mr. Snipes through his counsel has been diligently attempting to obtain the government’s agreement to meet, discuss the Revenue Agent’s Report, seek agreement on pertinent tax questions, and thereby narrow the issues that

remain unresolved for sentencing. In particular, Mr. Snipes had hoped and continues to hope for resolution of the Guidelines “tax loss” for the three years that are the subject of the misdemeanor convictions, which are to be considered by the Court at sentencing.

3. As the Court is aware, Mr. Snipes' income and financial holdings are complex. Proper tax treatment of these items requires the advice of accountants and attorneys with specialized training and expertise in tax matters.

4. In addition, a number of the others factors that this Court is required to consider pursuant to 18 U.S.C. § 3553(a) are also relatively complex and involve persons and locations outside the United States or otherwise require additional time to gather.

5. This request is made in good faith and for good cause and not for purposes of delay.

6. This is the first time Mr. Snipes has requested a continuance post-trial. He has also complied with all matters post-trial, including the pre-sentencing interview and bail restrictions, and has provided on an on-going basis all documentation requested by the United States Probation Office.

7. At a meeting held on February 26, 2008 at the office of acting U.S. Attorney Robert O’Neill, Linda Moreno and Daniel R. Meachum discussed the need and specific reason for a continuance which reasons are discussed above in paragraph 2 and 7. This issue was again discussed on February 28, 2008. The defense was first apprised that the Government would not join in their request for a continuance after a discussion with AUSA Scott Morris several weeks later.

8. The accounting team which will interface with the Internal Revenue Service on behalf of Mr. Snipes has been engaged and working on behalf of Mr. Snipes since February 2007. Several additional team members have only been engaged since the return of the verdict.

9. Moreover, Mr. Snipes and his lawyers have instructed the accountants to meet with IRS personnel to agree upon both the Guidelines “tax loss” and also attempt to resolve the correct civil tax liability and to work out a method of paying that liability in as short a timeframe as possible. The accountants, however, have informed counsel that based on their experience this process which normally takes 4-6 months -- can be accomplished within the next 30 days, because of all of the work previously done since February 2007. It should be recalled, at the same time, that the Government has had since 2002 to put the RAR report together.

10. At the conference with the Probation Officer and Government counsel on Friday, April 11, 2008, Mr. Snipes’ accounting team explained that the government’s calculation of the estimated “tax loss” for 1999 is incorrect and inaccurate in that it fails to take into account a “net operating loss carryover” of more than \$1.5 million, fails to apply the lower capital gains tax rate to the income from capital gains, and fails to apply a “foreign tax credit” of more than \$700,000, among other things. Similar mistakes or omissions are found in the government’s calculations for the other years.

11. Government counsel has informed the defense that their revenue agents are reviewing the 1999 numbers provided by the defense. The Government has now agreed to have a meeting between the revenue agents and Mr. Snipes’ accounting team. Defense

counsel anticipate that such a meeting is likely to resolve the amount of “tax loss” applicable under U.S.S.G. section 2T1.4 and narrow the disputed issues for sentencing.

12. Rule 32(g) of the Federal Rules of Criminal Procedure requires that the final Pre-Sentence Investigation Report be provided to the Court and the parties at least 7 days (that is, seven working days) prior to sentencing. Due to the parties’ ongoing efforts to narrow the most technical issues in this case for the benefit of all concerned (including the avoidance of a contested evidentiary hearing with experts testifying on matters of tax accounting), it no longer seems possible to hold sentencing on April 24, 2008, and still comply with Rule 32(g).

WHEREFORE, for the reasons set forth above and any others which may occur to the Court, Mr. Snipes respectfully requests a 30-day continuance of the presently-scheduled date for sentencing. Alternatively, we request the Court to set aside one to two days, on or after April 24, 2008, for a pre-sentence evidentiary hearing on the issue of "tax loss" and related questions.

Respectfully submitted on April 15, 2008.

DANIEL R. MEACHUM & ASSOCIATES, LLC

Attorney for the Defendant  
By: /s/ *Daniel R. Meachum*  
Daniel R. Meachum  
Georgia State Bar No. 500055  
1995 North Park Place, Suite 250  
Atlanta, Georgia 30339  
(770) 988-9600 telephone  
(770) 988-9690 facsimile  
[dmeachum@dmeachumlaw.com](mailto:dmeachum@dmeachumlaw.com)

**UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
OCALA DIVISION**

UNITED STATES,	)	
	)	
Plaintiff,	)	
	)	Case No. 5:06-cr-00022-WTH-GRJ
v.	)	
	)	
WESLEY TRENT SNIPES,	)	
	)	
Defendant.	)	
	)	

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the foregoing document was sent to all parties by sending a copy to their attorneys of record, via the District Court's ECF system, to the following email addresses:

Michael William Nielson	downiel@bellsouth.net
David Anthony Wilson	ufgatrdave@yahoo.com
James R. Klindt	jamesklindt@usdoj.gov
Jeffrey A. McLellan	jeffrey.a.mclellan@usdoj.gov
John Sciortino	john.sciortino@usdoj.gov
M. Scotland Morris	scot.morris@usdoj.gov
Robert E. O'Neill	robert.o'neill@usdoj.gov

I hereby certify that on April 15, 2008, a true and correct copy of the foregoing will be mailed to the following non-CM/ECF participant(s):

Eddie Ray Kahn  
Lake County Detention Center  
551 W. Main Street  
Tavares, Florida 32778

Dated: April 15, 2008

/s/ Daniel R. Meachum  
Daniel R. Meachum