

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

No. 1:16-CR-151

v.

DEAN A. RUBLE,

Hon. Janet T. Neff  
U.S. District Judge

Defendant.

\_\_\_\_\_ /

PLEA AGREEMENT

This constitutes the plea agreement between Dean A. Ruble and the United States Attorney's Office for the Western District of Michigan in the above-entitled matter. The terms of the agreement are as follows:

1. Plea to Information. The Defendant agrees to plead guilty to the Class A Misdemeanor Information, which charges him with failing to timely file a tax return, in violation of Title 26, United States Code, Section 7203.

2. The Defendant Understands the Penalty. The statutory maximum sentence that the Court can impose for a violation of Title 26, United States Code, Section 7203, is the following: one year of imprisonment; one year of supervised release; a fine of \$100,000.00 or not more than twice the gross gain or loss from the offense; the costs of prosecution, restitution, and a mandatory special assessment of \$25. The Defendant agrees to pay the special assessment at or before the time of sentencing unless he affirmatively demonstrates to the Court that he lacks the ability to pay.

3. The Defendant Understands the Crime. In order for the Defendant to be guilty of violating Title 26, United States Code, Section 7203, the following must be true: 1) the Defendant was a person required to file a return, meaning that his level of gross income exceeded the minimum income for filing a return, which was \$9,350.00 for tax year 2010; 2) the Defendant failed to file a return at the time required by law; and 3) the failure to timely file was willful, meaning the Defendant deliberately failed to file returns that he knew the law required to be filed.

4. Payment of Taxes Owed. The Defendant agrees to the following:

a. The Defendant will file true and complete tax returns for calendar years 2008-2010 before the time of sentencing in this matter, and for any prior or subsequent calendar years that the Defendant was required to file a return and has not yet filed a true and complete return.

b. The Defendant agrees to pay full restitution as a term of the sentence to be imposed by the Court, including restitution to the Internal Revenue Service (“IRS”) consisting of all federal tax due and owing for calendar years 2009-2010, plus interest as calculated by the IRS pursuant to federal law. The Defendant understands that the total restitution amount in this case will be determined by the Court. The Defendant understands the interest on unpaid taxes does not include any interest on unpaid fines or restitution that the Court may order pursuant to 18 U.S.C. § 3612.

c. The Defendant will complete and sign any IRS forms deemed necessary by the IRS to enable the IRS to make an immediate assessment of that portion of the tax that he agrees to pay as restitution, including but not limited to IRS Tax Form 870, Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Over-assessment. The Defendant additionally agrees to make himself available to the IRS for face-to-face interviews, to

cooperate with IRS in audits of any returns, to submit Form 433-A, Collection Information Statement for Wage Earners and Self-Employed individuals, and to provide to the United States Probation Office a signed IRS Form 8821, Tax Information Authorization, allowing the IRS to disclose tax information and contact the Probation Office.

d. The Defendant understands and agrees that nothing in this plea agreement shall limit the IRS in its lawful examination, determination, assessment, or collection of any taxes, penalties or interest due from the Defendant for the time periods covered by this agreement or any other time period. The Defendant further agrees that this agreement, or any judgment, order, release or satisfaction issued in connection with this agreement, will not satisfy, settle, or compromise the Defendant's obligation to pay the balance of any remaining civil liabilities, including tax, additional tax, additions to tax, interest, and penalties, owed to the IRS for the time periods covered by this agreement or any other time period.

e. The Defendant gives up any and all objections that could be asserted to the Examination Division of the Internal Revenue Service receiving materials or information obtained during the criminal investigation of this matter.

5. Factual Basis of Guilt. The Defendant and the U.S. Attorney's Office agree and stipulate to the following statement of facts which need not be proven at the time of the plea or sentencing:

During calendar year 2010, the Defendant resided in Kent County in the Western District of Michigan, and had gross income of approximately \$114,602.29 related to his medical practice. On or about April 15, 2011, the Defendant filed an extension to file his federal income tax return for 2010, extending his time to file to October 15, 2011. Based on his gross income for 2010, the Defendant knew that he had the legal obligation to timely file a tax return for 2010, but he did not do so by October 15, 2011.

6. Promises of The United States Attorney's Office.

a. Acceptance of Responsibility. The U.S. Attorney's Office agrees not to oppose the Defendant's request for a two-level reduction of his offense level for acceptance of responsibility under Section 3E1.1(a) of the Sentencing Guidelines. However, the U.S. Attorney's Office reserves the right to object to Defendant's request if it subsequently learns of conduct by the Defendant that is inconsistent with the criteria set forth in the Commentary to Section 3E1.1. Should the Court grant a two-level reduction as provided herein, the Government states that the Defendant has assisted authorities in the investigation or prosecution of his own misconduct by timely notifying it of his intention to enter a guilty plea, thereby permitting the Government to avoid preparing for trial, and hereby moves the Court to grant an additional one-level reduction if the adjusted offense level is 16 or greater.

b. Non-Prosecution Agreement. The U.S. Attorney's Office for the Western District of Michigan agrees not to bring additional federal criminal charges against the Defendant in the Western District of Michigan related to the filing of federal tax returns for tax years 2009-2010.

7. The Sentencing Guidelines. The Defendant understands that, although the United States Sentencing Guidelines (the "Guidelines") are not mandatory, the Court must consult the Guidelines and take them into account when sentencing the Defendant. The Defendant understands that the Court, with the aid of the presentence report, will determine the facts and calculations relevant to sentencing. The Defendant understands that the Defendant and the Defendant's attorney will have the opportunity to review the presentence report and to make objections, suggestions, and recommendations concerning the calculation of the Guideline range and the sentence to be imposed. The Defendant further understands that the Court shall make the

final determination of the Guideline range that applies in this case, and may impose a sentence within, above, or below the Guideline range, subject to the statutory maximum penalties described elsewhere in this Agreement. The Defendant further understands that disagreement with the Guideline range or sentence shall not constitute a basis for withdrawal of the plea.

8. Settlement Agreement. Contemporaneous with the execution of this Plea Agreement, the U.S. Attorney's Office and the Defendant are entering into a Settlement Agreement precluding the Defendant from applying for a controlled substance license for a period of five (5) years.

9. Non-Binding Guideline Stipulation. Pursuant to USSG §6B1.4, the parties stipulate that the amount of the tax loss for the offense of conviction is \$56,329.00 under USSG §2T4.1, representing the income and self-employment taxes due and owing for tax years 2009 and 2010. The Defendant understands that neither the United States Probation Office nor the Court is bound by any stipulation in this agreement, and that the Court, with the aid of the presentence report, will determine the facts and calculations relevant to sentencing. Both the Defendant and the United States Attorney's Office are free to supplement the facts stipulated to in this agreement by supplying relevant information to the United States Probation Office and the Court and to correct any and all factual misstatements relating to the calculation of the sentence. The Defendant understands that if the Court finds facts or reaches conclusions different from those in any stipulation contained in this agreement, the Defendant cannot, for that reason alone, withdraw his guilty plea.

10. The Court is Not a Party to this Agreement. The Defendant understands that the Court is not a party to this agreement and is under no obligation to accept any recommendation by the U.S. Attorney's Office or the parties regarding the sentence to be imposed. The Defendant further understands that, even if the Court ignores such a recommendation or imposes any sentence up to the maximum established by statute, the Defendant cannot, for that reason, withdraw his guilty plea, and he will remain bound to fulfill all his obligations under this agreement. The Defendant understands that no one — not the prosecutor, the Defendant's attorney, or the Court — can make a binding prediction or promise regarding the sentence the Defendant will receive.

11. Consequences of Breach. If the Defendant breaches any provision of this agreement, including any promise of cooperation, whether before or after sentencing, the United States shall have the right to terminate this agreement, or deny any or all benefits to which the Defendant would otherwise be entitled under the terms of this agreement. In the event that the United States elects to terminate this agreement, the agreement shall be considered null and void, and the parties shall return to the same position they were in prior to the execution of this agreement, as though no agreement ever existed. In such an event, the Defendant shall remain liable for prosecution on all original charges, and the United States shall be free to bring such additional charges as the law and facts warrant. The Defendant further agrees to waive and forever give up his right to raise any claim that such a prosecution is time-barred if the prosecution is brought within one (1) year of the breach that gives rise to the termination of this agreement.

12. This is the Complete Agreement. This agreement has been entered into by both sides freely, knowingly, and voluntarily, and it incorporates the complete understanding between

the parties. No other promises have been made, nor may any additional agreements, understandings or conditions be entered into unless in a writing signed by all parties or on the record in open court.

**FOR THE UNITED STATES OF AMERICA**

PATRICK A. MILES, JR.  
United States Attorney

Dated: 8/1/16

By: *Ray E. Beckering III*  
RAYMOND E. BECKERING III (P45800)  
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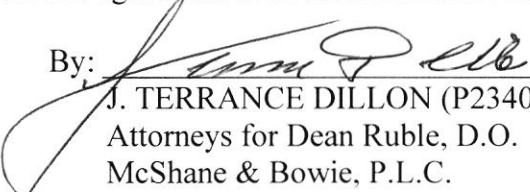
I have read this agreement and carefully discussed every part of it with my attorney. I understand the terms of this agreement, and I voluntarily agree to those terms. My attorney has advised me of my rights, of possible defenses, of the sentencing provisions, and of the consequences of entering into this agreement. No promises or inducements have been made to me other than those contained in this agreement. No one has threatened or forced me in any way to enter into this agreement. Finally, I am satisfied with the representation of my attorney in this matter.

Dated: \_\_\_\_\_

By:   
DEAN RUBLE, D.O.

I am Dean A. Ruble's attorney. I have carefully discussed every part of this agreement with my client. Further, I have fully advised my client of his rights, of possible defenses, of the sentencing provisions, and of the consequences of entering into this agreement. To my knowledge, my client's decision to enter into this agreement is an informed and voluntary one.

Dated: 7/28/16

By:   
J. TERRANCE DILLON (P23404)  
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