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**UNITED STATES DISTRICT COURT**  
**DISTRICT OF OREGON**

**UNITED STATES OF AMERICA**

**3:19-cr-112-JO**

**v.**

**GOVERNMENT'S SENTENCING  
MEMORANDUM**

**GLENN STOLL,**

**Defendant.**

**Introduction**

Defendant conspired to set up various entities to help others avoid paying federal income taxes, with a loss of more than \$1.4 million to the Internal Revenue Service (IRS). Defendant should receive a sentence of five years of probation for his role in this criminal activity and a restitution judgment of \$1,419,932.00. There are no disputed guideline issues, and the only issue is the appropriate sentence under § 3553(a).

## **Factual Background**

### **A. The Offense Conduct**

Defendant served as the “Director and General Counsel” of Remedies at Law since its inception. Through Remedies at Law and related entities, Defendant organized, promoted, and marketed schemes designed to assist people in evading the assessment and collection of federal income taxes. Defendant advised clients that they can avoid paying taxes by placing their assets and income into so-called “ministerial trusts.”

In September of 2007, Karl Brady and Laurie Brady, husband and wife, began working with defendant and Remedies at Law to evade the assessment of income taxes and to shield Karl Brady’s Northwest Behavioral Healthcare Services (NWBHS) income and other assets from the Internal Revenue Service. Between September 2007 and December 2014, defendant and Karl Brady caused NWBHS to pay what had been Karl Brady’s salary and other compensation to nominees. Together, defendant and Karl Brady created nominees, including entities and trusts like Progeny Services and Progeny Foundation, to hold legal title to real and personal property; used nominees and associated financial accounts to conceal and to attempt to conceal income and assets from the IRS; used nominees to pay personal expenses; and caused NWBHS to pay what had been Karl Brady’s salary and other compensation for Karl Brady to nominees, including entities and trusts. Defendant also worked with Karl Brady to quitclaim deed three of Karl Brady’s properties to ministerial property trusts as part of the scheme to avoid paying taxes. As part of defendant’s program, defendant and others created Embassy of Heaven “licenses” for Karl Brady and Laurie Brady. The Embassy of Heaven is a separate entity affiliated with defendant and Remedies at Law.

After Internal Revenue Service Criminal Investigation (IRS-CI) Agents executed search warrants at Karl Brady's home in 2014, defendant directed Karl Brady to deposit all of what had been Karl Brady's NWBHS income into an account in the name of From the Heart Foundation. Defendant and his associates at Remedies at Law had sole management control over the From the Heart Foundation account. From July 2014 through August 2016, Karl Brady accessed funds in the From the Heart Foundation account by communicating with Remedies at Law associates. Karl Brady or Laurie Brady submitted check requests to Remedies at Law for funds to pay Karl Brady's personal and family expenses from the From the Heart Foundation nominee account. Defendant reviewed and signed the From the Heart Foundation checks and sent the checks to Karl Brady.

Beginning in 2008 and continuing through 2015, during the time Karl Brady and others worked with defendant, Karl Brady filed no personal income tax returns, despite receiving income of more than \$3 million dollars and being required by law to do so.

**B. The Charges**

Defendant was charged in a seven-count Indictment with one count of Conspiracy to Defraud the United States in violation of 18 U.S.C. § 371; three counts of Evasion of Income Tax in violation of 26 U.S.C. § 7201; one count of Conspiracy to Commit Bank Fraud in violation of 18 U.S.C. § 1349; one count of Bank Fraud in violation of 18 U.S.C. § 1344, and one count of False Statement on a Loan Application in violation of 18 U.S.C. § 1014.

**C. The Plea Agreement & Guideline Computations**

Defendant agreed to plead guilty to one count of Conspiracy to Defraud the United States and one count of Evasion of Income tax, and the government agreed to dismiss the remaining

counts. The government also agreed, subject to the limitations set forth in the agreement, to recommend that defendant receive a three-level reduction for acceptance of responsibility.

The parties agree with the following guideline computations:

<b>Enhancement</b>	<b>Government's Position</b>
Base— USSG § 2T1.1(a)(1) and 2T4.1(G)	20 (not contested)
Sophisticated Means— USSG § 2T1.1(b)(2)	2 (not contested)
Leader/organizer— USSG § 3B1.1(c)	2 (not contested)
Acceptance of Responsibility— USSG § 3E1.1	-3 (not contested)
<b>Government's Total Offense Level</b>	<b>21</b>
<b>Resulting Guideline Range</b>	<b>37-46 months</b>

## **Argument**

### **A. Government's Recommended Sentence**

Defendant provided education, infrastructure, and services to those wishing to avoid paying federal income taxes. Defendant's operation violated federal law and caused an enormous tax loss to the IRS.

However, although the tax loss is very significant, defendant did not receive the financial benefit of these avoided taxes himself. The proceeds of his scheme largely went to Karl and Laurie Brady. Defendant's profit was much more limited and modest. Also, in contrast with Karl and Laurie Brady, defendant lived a modest lifestyle. He has spent much of his time serving his community and people in need. Furthermore, defendant is elderly and at higher risk for severe side effects from COVID-19.

Based on all these considerations, the government believes defendant deserves a sentence of five years of probation with the special conditions outlined in the plea agreement and PSR. This sentence adequately addresses the seriousness of the crime, accounts for defendant's role in the overall conspiracy, and considers defendant's personal circumstances and characteristics.

**Conclusion**

Based on the foregoing, the government recommends that this Court impose a sentence of five years of probation with the special conditions outlined in the plea agreement and PSR and a restitution judgment of \$1,419,932.00. At sentencing, the government will move to dismiss the remaining charges against defendant.

Dated: April 14, 2021.

Respectfully submitted,

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*/s/ Julia E. Jarrett*  
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