

ROY DEN HOLLANDER
Attorney at Law

545 East 14th Street
New York, NY 10009

Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

January 12, 2002

Elvis Paliska
CID
Internal Revenue Service
625 Fulton Street
Brooklyn, NY 11201

Dear Mr. Paliska:

In December, I provided your office with information concerning the evasion of taxes by a Russian immigrant, **Alina (aka Angelina) Alexandrovna Shipilina (aka Chipilina) - Social Security Number 063 90 4695**, living in Queens, New York.

This letter is to provide you with the street address of the Bank of Cyprus where she maintains a Global Equity Fund, account number 54660, which she did not report on her 2000 tax return. The account is located at

Bank Of Cyprus
Aigos Fylaeos 282
3083 Aiga Fyaa
Limassol, Cyprus.

Ms. Shipilina is unaware that I know about this account.

If I can be of any further assistance, please do not hesitate to contact me.

Sincerely,

Roy Den Hollander

ROY DEN HOLLANDER
Attorney at Law

545 East 14th Street
New York, NY 10009

Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

September 14, 2002

Charles O. Rossotti, Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Rossotti:

As a former attorney with the I.R.S. Chief Counsel's Office, I applaud your decision to concentrate on high income tax evaders. As you noted in the New York Times article, limited I.R.S. resources should not be used to recover limited returns from low income evaders.

There is, however, one class of tax evaders whose members earn over \$100,000 year that the I.R.S. still fails to pursue. I roughly estimate the revenue from this class at \$13 billion a year. This class of tax evaders is made up of "lap-dancer" who work as independent contractors in the numerous "Gentlemen's Clubs" throughout America.

Take as an example "Flash Dancers" on Broadway in Manhattan. Each lap-dancer is required to work five days a week and the average lap-dancer on the night shift, 8pm to 4am, nets \$500 in cash every night. See the attached Club Reviews by Dancers from the Internet. Assuming the average lap-dancer takes six weeks vacation a year, she will net \$115,000—all cash.

On the night shift alone at Flash Dancers, seventy-five lap-dancers work as independent contractors every night of the year that results in a pool of untaxed cash revenue of over \$13 million a year from this one club. Assuming there are at least a thousand of these Gentlemen's Clubs in the country, then the untaxed revenue stream is \$13 billion a year.

Perhaps using similar guidelines for lap-dancers as the I.R.S. uses for bartenders and waitresses or classifying the lap-dancers as employees rather than independent contractors will recapture some of the lost taxes.

Thank you for your time.

Sincerely yours,

Roy Den Hollander

ROY DEN HOLLANDER
Attorney at Law
545 East 14th Street
New York, NY 10009
Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

September 14, 2001

Internal Revenue Service
Attention I.C.E.
Holtsville, NY 00501-0002

**Re: Alina Alexandrovna Shipilina (aka Chipilina), SS# 063 90 4695, INS A# 047 202
363**

Dear Sir or Madam:

On March 5, 2001, I provided your office with a cover letter and various documents showing that Alina Alexandrovna Shipilina, my wife, evaded paying taxes. I am now providing notice that she made material misrepresentations on her tax returns as a result of her tax evasion.

Ms. Shipilina and I are currently involved in Annulment/Divorce proceedings. See Exhibit 1, Annulment/Divorce Complaint. As part of the court proceedings, Ms. Shipilina has turned over copies of her Federal and New York State tax returns and amended returns, which she affirmed under oath to the court that they are duplicates of the returns she filed with the IRS and New York tax authorities. See Exhibit 2, Federal and New York State tax returns.

Ms. Shipilina's 1040X reports her total income for the year 2000 as \$18,861, but in her diary she states that for just one and a half months during part of July, August and September she netted \$17 to \$18,000 dollars. See Exhibit 3, p 50 of a Certified English Translation and Exhibit 4, p 132 of the original documents provided your office in March, which is a copy of her Russian diary. Ms. Shipilina may deny that the document I provided you is her diary, but I possess the original pages of her diary for the months of May through September 2000, which include admissions as to her income and are covered with Ms. Shipilina's fingerprints.

Ms. Shipilina's 1040 lists her business as bartender when in fact she works as a lap dancer at Flash Dancers in Manhattan. I have attached as Exhibit 4 a copy of an affidavit of service for process served on Ms. Shipilina while working at Flash Dancers.

Ms. Shipilina falsely classified herself as single on her tax returns when in fact she was married and still is. See Exhibit 1.

Ms. Shipilina is now living under the name of **Alina A. Chipilina** at the following address:

28-15 34 Street, Apt. 4H

Astoria, New York 11103.

Her telephone number (718 274 4902) and mobile number (917 374 4713) are under the name **Alina A. Shipilina.**

I would appreciate confirmation of your receipt of this letter and accompanying materials by signing and dating the second copy of this letter.

If you have any questions, please do not hesitate to contact me.

Sincerely yours,

Roy Den Hollander

ROY DEN HOLLANDER
Attorney at Law
545 East 14th Street
New York, NY 10009
Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

September 30, 2001

Internal Revenue Service
Attention I.C.E.
Holtsville, NY 00501-0002

Re: Alina Alexandrovana Shipilina (aka Chipilina), SS# 063 90 4695, INS A# 047 202 363

Dear Sir or Madam:

On March 5 and again on September 16, 2001, I provided your office with various documents showing that Alina Alexandrovna Shipilina violated the Internal Revenue Code by evading taxes. I am now providing you with information that Ms. Shipilina, my wife, also violated the Code by failing to report on her tax returns for the year 2000 her Cyprus account at the Bank of Cyprus. Ms. Shipilina holds a Global Equity Fund, Account 54660, in the amount of around \$17,000USD in the Bank of Cyprus at

Limassol, Cyprus

The beneficiary and signatory is Alina Alexandrovana Shipilina.

I have enclosed a copy of her tax returns for the year 2000.

Sincerely yours,

Roy Den Hollander

ROY DEN HOLLANDER
Attorney at Law
545 East 14th Street
New York, NY 10009
Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

March 12, 2001

Internal Revenue Service
Attention: John J. Boyle
One Lefrak City Plaza, 4th Floor
Corona, New York 11368

Dear Mr. Boyle:

Pursuant to our telephone conversation of Monday, March 12, I have enclosed the pertinent information and documentation concerning tax evasion and the illegal transport of cash out of the country by **Alina Alexandrovna Shipilina (aka Chipilina)** a Russian immigrant.

Ms. Shipilina is required to make quarterly filings with the IRS because she works as an independent contractor whose total gross monthly income is around \$15,000. She has not made any filings since she began working in the United States on July 17, 2000. Her **Social Security Number is 063 90 4695** and her **Immigration and Naturalization Service Alien Number is 047 202 363**. See Exhibit 1, identifying photographs of Ms. Shipilina and copy of her resident card. She was born on November 10, 1975, in Russia. Ms. Shipilina's income consists almost exclusively of cash. A number of the attached Exhibits contain pertinent sections of her diary, which was hand written in Russian. These Exhibits are accompanied by an English translation of the crucial passages.

1. Her main source of income and cash comes from working as an independent contractor giving lap dances and stripping at the topless club Flash Dancers, located at 1674 Broadway (212 315 5107) in New York City. See Exhibit 2, copies of some of her work schedules for 2000. She works at the club under the assumed name of "**Angelina**". The club charges her about \$140 a night to dance there, and her average net is between \$500 and \$600 a night. See Exhibit 3, pages 30, 31, 32 of the English translation, pages 129, 130, 131, 132 of her Russian diary. Her gross, therefore, averages \$640 to \$740 a night—all cash. She dances five nights a week, which gives her a monthly gross of around \$13,000 to \$15,000 in cash. Her diary states that for a month and a half from the end of July to the beginning of September she netted between \$17,000 and \$18,000. See Exhibit 4, page 32 of the English translation, page 132 of her Russian diary. A sampling of her daily earnings for last year is contained in Exhibit 5.
2. Last year Ms. Shipilina worked from July 17 through the first week in September when she flew back to Russia with over \$10,000 in cash that she did not report taking out of the country. She then returned to the US and worked from the beginning of October to the

third week in December when she once again returned to Russia with over \$10,000 in cash without reporting its transfer out of the country. She returned to the US on January 18, 2001, and has been working continuously since then at Flash Dancers. In the year 2000 she grossed in cash as a lap dancer between \$57,600 and \$66,000.

3. Before taking her cash back to Russia, she stores it in her safe deposit box (number 14299) at the Citibank at 411 Fifth Avenue, New York City. See Exhibit 6, page 31 of the English translation, page 131 of her Russian diary. The safe deposit box is under the name: **Alina A. Chipilina**. See Exhibit 7, copy of her safe deposit box agreement. She also has two bank accounts under the name **Alina A. Chiplina** at Citibank at 262 First Avenue, New York City (checking 67147197 and money market 67147234). See Exhibit 8, copy of her August bank statement. She also has a bank account in Limassol, Cyprus, under the name **Alina A. Chipilina**, but I am unaware of which bank it is with.
4. Ms. Shipilina also works part time as a model for the agency Grace Del Marco at 350 Fifth Avenue in New York City (212 629 6404) and as a freelance model. Her earnings are paid by check and generally amount to \$2,000 or more per month. As a model, she uses the assumed name "**Angelina**".

Ms. Shipilina is now living under the name of **Alina A. Chipilina** at the following address:

28-15 34 Street, Apt. 4H
Astoria, New York 11103.

Her telephone number (718 274 4902) and mobile number (917 374 4713) are under the name **Alina A. Shipilina**.

As an attorney who formerly worked in the Office of the Chief Counsel of the IRS in Washington, DC, I am more than willing to provide any assistance whatsoever in this matter. Furthermore, I have recently filed for a divorce from Ms. Shipilina.

Sincerely yours,

Roy Den Hollander
SS 141 40 7359

ROY DEN HOLLANDER
Attorney at Law
545 East 14th Street
New York, NY 10009
Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

September 14, 2001

Internal Revenue Service
Criminal Investigation Division
PO Box 558
Church Street Station
New York, NY 10008

Re: Alina Alexandrovna Shipilina (aka Chipilina), SS# 063 90 4695, INS A# 047 202 363

Dear Sir or Madam:

On March 5, 2001, I provided your office with a cover letter and various documents showing that Alina Alexandrovna Shipilina, my wife, evaded paying taxes. I am now providing notice that she made material misrepresentations on her tax returns as a result of her tax evasion.

Ms. Shipilina and I are currently involved in Annulment/Divorce proceedings. See Exhibit 1, Annulment/Divorce Complaint. As part of the court proceedings, Ms. Shiplina has turned over copies of her Federal and New York State tax returns and amended returns, which she affirmed under oath to the court that they are duplicates of the returns she filed with the IRS and New York tax authorities. See Exhibit 2, Federal and New York State tax returns.

Ms. Shiplina's 1040X reports her total income for the year 2000 as \$18,861, but in her diary she states that for just one and a half months during part of July, August and September she netted \$17 to \$18,000 dollars. See Exhibit 3, p 50 of a Certified English Translation and Exhibit 4, p 132 of the original documents provided your office in March, which is a copy of her Russian diary. Ms. Shiplina may deny that the document I provided you is her dairy, but I possess the original pages of her dairy for the months of May through September 2000, which include admissions as to her income and are covered with Ms. Shipilina's fingerprints.

Ms. Shipilina's 1040 lists her business as bartender when in fact she works as a lap dancer at Flash Dancers in Manhattan. I have attached as Exhibit 4 a copy of an affidavit of service for process served on Ms. Shiplina while working at Flash Dancers.

Ms. Shipilina falsely classified herself as "single" on her tax returns when in fact she was "married" and still is. See Exhibit 1.

Ms. Shipilina is now living under the name of **Alina A. Chipilina** at the following address:

28-15 34 Street, Apt. 4H
Astoria, New York 11103.

Her telephone number (718 274 4902) and mobile number (917 374 4713) are under the name **Alina A. Shipilina.**

I would appreciate confirmation of your receipt of this letter and accompanying materials by signing and dating the second copy of this letter.

If you have any questions, please do not hesitate to contact me.

Sincerely yours,

Roy Den Hollander

ROY DEN HOLLANDER
Attorney at Law
545 East 14th Street
New York, NY 10009
Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

September 16, 2001

Internal Revenue Service
Criminal Investigation Division
PO Box 558
Church Street Station
New York, NY 10008

Re: Alina Alexandrovna Shipilina (aka Chipilina), SS# 063 90 4695, INS A# 047 202 363

Dear Sir or Madam:

On March 5, 2001, I provided your office with a cover letter and various documents showing that Alina Alexandrovna Shipilina, my wife, evaded paying taxes. I am now providing you with additional evidence that the key document evidencing her tax evasion—her personal diary—is authentic.

I have enclosed Ms. Shipilina's Answer in the current Annulment/Divorce proceedings in which she admits the diary provided your office is hers. In paragraph 5(i) of the Answer, Ms. Shipilina states "...the Plaintiff (Mr. Hollander)...created an internet website entitled <http://www.alinashipilina.com> in which he posted the Defendant's (Ms. Shipilina) personal diary and naked photographs of the Defendant." A comparison of the diary I provided your office with that referred to in Ms. Shipilina's Answer will show that they are one and the same.

Sincerely yours,

Roy Den Hollander

ROY DEN HOLLANDER
Attorney at Law
545 East 14th Street
New York, NY 10009
Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

September 30, 2001

Internal Revenue Service
Criminal Investigation Division
PO Box 558
Church Street Station
New York, NY 10008

Re: Alina Alexandrovna Shipilina (aka Chipilina), SS# 063 90 4695, INS A# 047 202 363

Dear Sir or Madam:

On March 5 and again on September 16, 2001, I provided your office with various documents showing that Alina Alexandrovna Shipilina violated the Internal Revenue Code by evading taxes. I am now providing you with information that Ms Shipilina, my wife, also violated the Code by failing to report on her tax returns for the year 2000 her Cyprus account at the Bank of Cyprus. Ms. Shipilina holds a Global Equity Fund, Account 54660, in the amount of around \$17,000USD in the Bank of Cyprus at

Limassol, Cyprus

The beneficiary and signatory is Alina Alexandrovna Shipilina.

I have enclosed a copy of her tax returns for the year 2000.

Sincerely yours,

Roy Den Hollander

ROY DEN HOLLANDER
Attorney at Law
545 East 14th Street
New York, NY 10009
Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

March 5, 2001

Internal Revenue Service
Criminal Investigation Division
PO Box 558
Church Street Station
New York, NY 10008

Dear Sir or Madam:

I previously worked as an attorney in the Office of the Chief Counsel for the IRS in Washington, D.C. I am writing to inform you of tax evasion and the illegal transport of cash out of the country by a Russian immigrant.

Alina Alexandrovna Shipilina (aka Chipilina) is required to make quarterly filings with the IRS because she works as an independent contractor whose total gross monthly income is around \$15,000. She has not made any filings since she began working in the United States on July 17, 2000. Her **Social Security Number is 063 90 4695** and her **Immigration and Naturalization Service Alien Number is 047 202 363**. See Exhibit 1, identifying photographs of Ms. Shipilina and copy of her resident card. She was born on November 10, 1975, in Russia. Ms. Shipilina's income consists almost exclusively of cash. A number of the attached Exhibits contain pertinent sections of her diary, which was hand written in Russian. These Exhibits are accompanied by an English translation of the crucial passages.

1. Her main source of income and cash comes from working as an independent contractor giving lap dances at the topless club Flash Dancers, located at 1674 Broadway (212 315 5107) in New York City. See Exhibit 2, copies of some of her work schedules for 2000. She works at the club under the assumed name of "**Angelina**". The club charges her about \$140 a night to dance there, and her average net is between \$500 and \$600 a night. See Exhibit 3, pages 30, 31, 32 of the English translation, pages 129, 130, 131, 132 of her Russian diary. Her gross, therefore, averages \$640 to \$740 a night—all cash. She dances five nights a week, which gives her a monthly gross of around \$13,000 to \$15,000 in cash. Her diary states that for a month and a half from the end of July to the beginning of September she netted between \$17,000 and \$18,000. See Exhibit 4, page 32 of the English translation, page 132 of her Russian diary. A sampling of her earnings for last year is contained in Exhibit 5.
2. Last year Ms. Shipilina worked from July 17 through the first week in September when she flew back to Russia with over \$10,000 in cash that she did not report taking out of the

country. She then returned to the US and worked from the beginning of October to the third week in December when she once again returned to Russia with over \$10,000 in cash without reporting its transfer out of the country. She returned to the US on January 18, 2001, and has been working continuously since then at Flash Dancers. In the year 2000 she grossed in cash as a lap dancer between \$57,600 and \$66,000.

3. Before taking her cash back to Russia, she stores it in her safe deposit box (number 14299) at the Citibank at 411 Fifth Avenue, New York City. See Exhibit 6, page 31 of the English translation, page 131 of her Russian diary. The safe deposit box is under the name: **Alina A. Chipilina**. See Exhibit 7, copy of her safe deposit box agreement. She also has two bank accounts under the name **Alina A. Chiplina** at Citibank at 262 First Avenue, New York City (checking 67147197 and money market 67147234). See Exhibit 8, copy of her August bank statement. She also has a bank account in Limassol, Cyprus, under the name **Alina A. Chipilina**, but I am unaware of which bank it is with.
4. Ms. Shipilina also works part time as a model for the agency Grace Del Marco at 350 Fifth Avenue in New York City (212 629 6404) and as a freelance model. Her earnings are paid by check and generally amount to \$1,000 to \$2,000 per month. As a model, she uses the assumed name “**Angelina**”.

Ms. Shipilina is now living under the name of **Alina A. Chipilina** at the following address:

28-15 34 Street, Apt. 4H
Astoria, New York 11103.

Her telephone number (718 274 4902) and mobile number (917 374 4713) are under the name **Alina A. Shipilina**.

I would appreciate confirmation of your receipt of this letter and accompanying materials by signing the second copy of this letter and returning it in the attached self-addressed stamped envelope.

If you have any questions, please do not hesitate to contact me.

Sincerely yours,

Roy Den Hollander
SS 141 40 7359

ROY DEN HOLLANDER
Attorney at Law
545 East 14th Street
New York, NY 10009
Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

October 16, 2001

Internal Revenue Service
Criminal Investigation Division
PO Box 558
Church Street Station
New York, NY 10008

Dear Sir or Madam:

I previously worked as an attorney in the Office of the Chief Counsel for the IRS in Washington, D.C. I am writing to inform you of tax evasion and the illegal transportation of cash out of the country by a Russian immigrant who works as a lap dancer in New York City.

Much of the proof of the following facts come from Ms. Shipilina's personal journal, which was hand written in Russian. I have provided a certified English translation of that diary.

Alina Alexandrovna Shipilina, who also uses the last name **Chipilina** and the first name **Angelina**, reported her gross income for the year 2000 as \$18,861 when it was actually around \$62,000 with a net of about \$50,000. See Exhibit 1, 2000 US, New York State and New York City Income Tax Returns. For the year 2001, she has grossed around \$103,000 with a net of about \$82,000 as of October 14, 2001. Ms. Shipilina's income consists almost exclusively of cash earned as a stripper. Ms. Shipilina was born in Russia on November 10, 1975, immigrated to the United States on July 10, 2000, and began working as a lap dancer in the United States on July 17, 2000. Her **Social Security Number is 063 90 4695** and her **Immigration and Naturalization Service Alien Number is 047 202 363**. See Exhibit 2, identifying photographs of Ms. Shipilina and copy of her resident card.

Ms. Shipilina and I are currently involved in Annulment/Divorce proceedings. See Exhibits 3 and 4. As part of the court proceedings, Ms. Shipilina has turned over copies of her Federal, New York State and New York City tax returns and amended returns, which she affirmed under oath to the court were duplicates of the returns she filed with the IRS and New York tax authorities.

In her court filings, Ms. Shipilina admits the diary I am providing your office is hers. In paragraph 5(i) of her Answer to the New York Supreme Court, see Exhibit 4, Ms. Shipilina states "... the Plaintiff (Mr. Hollander)...created an internet website entitled <http://www.alinashipilina.com> in which he posted the Defendant's (Ms. Shipilina) personal diary...." A comparison of the diary that I am providing your office with that referred to in Ms.

Shipilina's Answer will show that they are one and the same. Further evidence that the diary is Ms. Shipilina's is that I possess the original pages of her diary for the months of May through September 2000, which are covered with Ms. Shipilina's fingerprints and include admissions as to her income.

1. Ms. Shipilina's main source of income and cash comes from working as a lap dancer and stripper at the topless club Flash Dancers, located at 1674 Broadway (212 315 5107) in New York City. See Exhibit 5, copies of most of her work schedules for 2000; Exhibit 6, copy of an affidavit of service on Ms. Shipilina while working at Flash Dancers; Exhibit 7, copy of private detective's report in which Ms. Shipilina was observed giving lap dances at Flash Dancers. She works at the club under the assumed name of "**Angelina**". The club charges her about \$140 a night to dance there, and her average net is around \$550 a night. See Exhibit 8, pages 48, 49, 50 of the English translation of Ms. Shipilina's diary; Exhibit 9, pages 127, 128, 129, 130 of her Russian diary. Her gross, therefore, averages \$690 a night—all cash. She dances five nights a week, which gives her a monthly gross of around \$14,000 in cash. Her diary states that for a month and a half from the end of July to the beginning of September 2000 she netted between \$17,000 and \$18,000. See Exhibit 8, page 50 of the English translation; Exhibit 9, page 130 of her Russian diary. A sampling of her earnings for last year is contained in Exhibit 10.
2. In the year 2000, Ms. Shipilina worked five nights a week for 18 weeks, so she grossed around \$62,000 with a net of about \$50,000. So far, for the year 2001, Ms. Shipilina has worked five nights a week for 30 weeks as of October 14, 2001, so she has grossed around \$103,000 with a net of about \$82,000.
3. Ms. Shipilina regularly transports over \$10,000 in cash out of the country without filing the required reports with the US Customs Service. She previously violated US Customs regulations by transporting over \$10,000 in cash out of the country on
 - a. September 9, 2000, when Ms. Shipilina flew aboard Aeroflot to Russia and then to Cyprus. She returned to New York City on September 29, 2000.
 - b. Around December 20, 2000, she flew aboard Aeroflot to Russia and then to Cyprus and returned to New York City on January 18, 2001.
 - c. Over the last half of April 2001 and the first half of May 2001, Ms. Shipilina traveled to Russia and Cyprus.

Ms. Shipilina maintains a Global Equity Fund, account number 54660, at the Bank of Cyprus in the amount of over \$17,500 as of September 20, 2001. She did not report this account on her 2000 Tax returns.

4. Before taking her cash back to Russia and Cyprus, Ms. Shipilina stores it in her safe deposit box (number 14299) at the Citibank at 411 Fifth Avenue, New York City. See Exhibit 8, page 50 of the English translation; Exhibit 9, page 129 of her Russian diary. Her safe deposit box is under the name: **Alina A. Chipilina**. See Exhibit 11, copy of her safe deposit box agreement. She also has two bank accounts under the name **Alina A. Chiplina** at Citibank at 262 First Avenue, New York City (checking 67147197 and money market 67147234). See Exhibit 12, copy of her August bank statement. Ms. Shipilina also has a PBC Credit Card issued in June 2001 with account number 4559 5422 0049 7293.

5. Ms. Shipilina also works part time as a model for the agency Grace Del Marco at 350 Fifth Avenue in New York City (212 629 6404) and as a freelance model. Her earnings are paid by check and generally amount to \$1,000 to \$2,000 per month. As a model, she uses the assumed name “**Angelina**”. See Exhibit 13, Ms. Shipilina’s Grace Del Marco Modeling Card.
6. Ms. Shipilina’s 1040 Tax Return falsely lists her business as “bartender” when in fact she works as a lap dancer at Flash Dancers in Manhattan. See above number 1.
7. Ms. Shipilina falsely classified herself as “single” on her tax returns when in fact she was “married” and still is. See Exhibit 3, Annulment/Divorce Complaint and Exhibit 4, Ms. Shipilina’s Answer.

Ms. Shipilina is now living under the name of **Alina A. Chipilina** at the following address:

28-15 34 Street, Apt. 4H
Astoria, New York 11103.

Her telephone number with Verizon (718 274 4902) and mobile number with AT&T (917 374 4713) are under the name **Alina A. Shipilina**.

I would appreciate confirmation of your receipt of this letter and accompanying materials by signing the second copy of this letter and returning it in the attached self-addressed stamped envelope.

If you have any questions, please do not hesitate to contact me.

Sincerely yours,

Roy Den Hollander

ROY DEN HOLLANDER
Attorney at Law
545 East 14th Street
New York, NY 10009
Tel. & Fax: (212) 995-5201
Mobile 917 687 0652
rdhhh@yahoo.com

March 5, 2001

Internal Revenue Service
Attention I.C.E.
Holtsville, NY 00501-0002

Dear Sir or Madam:

I previously worked as an attorney in the Office of the Chief Counsel for the IRS in Washington, D.C. I am writing to inform you of tax evasion and the illegal transport of cash out of the country by a Russian immigrant.

Alina Alexandrovna Shipilina (aka Chipilina) is required to make quarterly filings with the IRS because she works as an independent contractor whose total gross monthly income is around \$15,000. She has not made any filings since she began working in the United States on July 17, 2000. Her **Social Security Number is 063 90 4695** and her **Immigration and Naturalization Service Alien Number is 047 202 363**. See Exhibit 1, identifying photographs of Ms. Shipilina and copy of her resident card. She was born on November 10, 1975, in Russia. Ms. Shipilina's income consists almost exclusively of cash. A number of the attached Exhibits contain pertinent sections of her diary, which was hand written in Russian. These Exhibits are accompanied by an English translation of the crucial passages.

1. Her main source of income and cash comes from working as an independent contractor giving lap dances at the topless club Flash Dancers, located at 1674 Broadway (212 315 5107) in New York City. See Exhibit 2, copies of some of her work schedules for 2000. She works at the club under the assumed name of "**Angelina**". The club charges her about \$140 a night to dance there, and her average net is between \$500 and \$600 a night. See Exhibit 3, pages 30, 31, 32 of the English translation, pages 129, 130, 131, 132 of her Russian diary. Her gross, therefore, averages \$640 to \$740 a night—all cash. She dances five nights a week, which gives her a monthly gross of around \$13,000 to \$15,000 in cash. Her diary states that for a month and a half from the end of July to the beginning of September she netted between \$17,000 and \$18,000. See Exhibit 4, page 32 of the English translation, page 132 of her Russian diary. A sampling of her earnings for last year is contained in Exhibit 5.
2. Last year Ms. Shipilina worked from July 17 through the first week in September when she flew back to Russia with over \$10,000 in cash that she did not report taking out of the country. She then returned to the US and worked from the beginning of October to the third week in December when she once again returned to Russia with over \$10,000 in

cash without reporting its transfer out of the country. She returned to the US on January 18, 2001, and has been working continuously since then at Flash Dancers. In the year 2000 she grossed in cash as a lap dancer between \$57,600 and \$66,000.

3. Before taking her cash back to Russia, she stores it in her safe deposit box (number 14299) at the Citibank at 411 Fifth Avenue, New York City. See Exhibit 6, page 31 of the English translation, page 131 of her Russian diary. The safe deposit box is under the name: **Alina A. Chipilina**. See Exhibit 7, copy of her safe deposit box agreement. She also has two bank accounts under the name **Alina A. Chiplina** at Citibank at 262 First Avenue, New York City (checking 67147197 and money market 67147234). See Exhibit 8, copy of her August bank statement. She also has a bank account in Limassol, Cyprus, under the name **Alina A. Chipilina**, but I am unaware of which bank it is with.
4. Ms. Shipilina also works part time as a model for the agency Grace Del Marco at 350 Fifth Avenue in New York City (212 629 6404) and as a freelance model. Her earnings are paid by check and generally amount to \$1,000 to \$2,000 per month. As a model, she uses the assumed name “**Angelina**”.

Ms. Shipilina is now living under the name of **Alina A. Chipilina** at the following address:

28-15 34 Street, Apt. 4H
Astoria, New York 11103.

Her telephone number (718 274 4902) and mobile number (917 374 4713) are under the name **Alina A. Shipilina**.

I would appreciate confirmation of your receipt of this letter and accompanying materials by signing the second copy of this letter and returning it in the attached self-addressed stamped envelope.

If you have any questions, please do not hesitate to contact me.

Sincerely yours,

Roy Den Hollander
SS 141 40 7359