

**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

December 11, 2001

Supervisor Rivera  
New York City Department of Finance  
Tax Enforcement Unit  
345 Adam Street, 13<sup>th</sup> Floor  
Brooklyn, NY 11201

Dear Supervisor Rivera:

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

This letter is to provide additional information that you may find useful. Exhibit 1 is the "Net worth Statement" that Ms. Shipilina filed in our divorce proceeding. The statement grossly understates her income and expenses. Exhibit 2 provides an analysis of the misrepresentations and omissions made under oath by Ms. Shipilina in her Net worth Statement.

Ms. Shipilina began work at Flash Dancers' Topless Club on July 17, 2000. In order to assist you in estimating her net income since then, Exhibit 3 is a document from an Internet site set up by lap dancers that estimates the average take home pay per night for a dancer at Flash Dancers. In addition, Exhibit 4 lists the dates for the vacations that Ms. Shipilina has taken since she began working at Flash Dancers. Although Ms. Shipilina is a very aggressive worker who makes significantly more than the average dancer, Exhibits 3 and 4 will provide an understanding of the relatively large amounts of money on which she evades taxes.

Finally, Ms. Shipilina grew up in Grozny, Chechnya, from the mid 1970s until 1991. Ms. Shipilina's acquaintances in Krasnodar, Russia, have told me that she is regularly seen associating with Chechen organized crime figures in Krasnodar and Sochi on the Black Sea.

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

Sincerely,

Roy Den Hollander

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January 12, 2002

Supervisor Rivera  
New York City Department of Finance  
Tax Enforcement Unit  
345 Adam Street, 13<sup>th</sup> Floor  
Brooklyn, NY 11201

Dear Supervisor Rivera:

In early October and again 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

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October 2, 2001

Supervisor Rivera  
New York City Department of Finance  
Tax Enforcement Unit  
345 Adam Street, 13<sup>th</sup> Floor  
Brooklyn, NY 11201

Dear Supervisor Rivera:

I am writing to inform you of tax evasion by a New York City resident who is also a Russian immigrant.

**Alina Alexandrovna Shipilina (aka Chipilina)** reported her income for the year 2000 as \$18,861 when it was actually over \$60,000. See Exhibit 1, 2000 US, New York State and New York City Income Tax Returns. 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. A number of the following references are to Ms. Shipilina's diary, which was hand written in Russian, and a certified English translation of that diary.

1. Ms. Shipilina's 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 3, copies of most of her work schedules for 2000 and Exhibit 4, copy of an affidavit of service on Ms. Shipilina while working 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 between \$500 and \$600 a night. See Exhibit 5, pages 48, 49, 50 of the English translation of Ms. Shipilina's diary; Exhibit 6, pages 127, 128, 129, 130 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 2000 she netted between \$17,000 and \$18,000. See Exhibit 5, page 50 of the English translation; Exhibit 6, page 130 of her Russian diary. A sampling of her earnings for last year is contained in Exhibit 7.

2. Last year Ms. Shipilina worked from July 17, 2000, through the first week in September 2000 when she flew back to Russia and then to Cyprus 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 2000 to the third week in December 2000 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 continued working at Flash Dancers until she took another trip out of the country from the middle of April 2001 to the middle of May 2001 without reporting her transfer of over \$10,000 in cash. This trip took her to Russia and Cyprus. On her return, she continued working at Flash Dancers. **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.
3. 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 5, page 50 of the English translation; Exhibit 6, page 129 of her Russian diary. Her safe deposit box is under the name: **Alina A. Chipilina**. See Exhibit 8, 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 9, 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.
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**”. Exhibit 10, Ms. Shipilina’s Grace Del Marco Modeling Card.
5. Ms. Shipilina’s 1040 Tax Return falsely lists her business as “bartender” when in fact she works primarily as a lap dancer at Flash Dancers in Manhattan. See above number 1.
6. Ms. Shipilina falsely classified herself as “single” on her tax returns when in fact she was “married” and still is. See Exhibit 11, Annulment/Divorce Complaint and Exhibit 12, Ms. Shipilina’s Answer.

Ms. Shipilina and I are currently involved in Annulment/Divorce proceedings. See Exhibits 11 and 12. As part of the court proceedings, Ms. Shiplina 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 12, Ms. Shiplina 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 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.

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

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December 11, 2001

Lawrence Grinaldi  
New York State Department of Taxation and Finance  
55 Hanson Place  
Brooklyn, NY 11217

Dear Mr. Grinaldi:

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

This letter is to provide additional information that you may find useful. Exhibit 1 is the "Net worth Statement" that Ms. Shipilina filed in our divorce proceeding. The statement grossly understates her income and expenses. Exhibit 2 provides an analysis of the misrepresentations and omissions made under oath by Ms. Shipilina in her Net worth Statement.

Ms. Shipilina began work at Flash Dancers' Topless Club on July 17, 2000. In order to assist you in estimating her net income since then, Exhibit 3 is a document from an Internet site set up by lap dancers that estimates the average take home pay per night for a dancer at Flash Dancers. In addition, Exhibit 4 lists the dates for the vacations that Ms. Shipilina has taken since she began working at Flash Dancers. Although Ms. Shipilina is a very aggressive worker who makes significantly more than the average dancer, Exhibits 3 and 4 will provide an understanding of the relatively large amounts of money on which she evades taxes.

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rdhhh@yahoo.com

October 2, 2001

New York State Department of Taxation and Finance  
Tax Compliance Regional Director  
55 Hanson Place  
Brooklyn, NY 11217

Dear Sir or Madam:

I am writing to inform you of tax evasion by a New York City resident who is also a Russian immigrant.

**Alina Alexandrovna Shipilina (aka Chipilina)** reported her income for the year 2000 as \$18,861 when it was actually over \$60,000. See Exhibit 1, 2000 US, New York State and New York City Income Tax Returns. 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. A number of the following references are to Ms. Shipilina's diary, which was hand written in Russian, and a certified English translation of that diary.

1. Ms. Shipilina's 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 3, copies of most of her work schedules for 2000 and Exhibit 4, copy of an affidavit of service on Ms. Shipilina while working 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 between \$500 and \$600 a night. See Exhibit 5, pages 48, 49, 50 of the English translation of Ms. Shipilina's diary; Exhibit 6, pages 127, 128, 129, 130 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 2000 she netted between \$17,000 and \$18,000. See Exhibit 5, page 50 of the English translation; Exhibit 6, page 130 of her Russian diary. A sampling of her earnings for last year is contained in Exhibit 7.

2. Last year Ms. Shipilina worked from July 17, 2000, through the first week in September 2000 when she flew back to Russia and then to Cyprus 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 2000 to the third week in December 2000 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 continued working at Flash Dancers until she took another trip out of the country from the middle of April 2001 to the middle of May 2001 without reporting her transfer of over \$10,000 in cash. This trip took her to Russia and Cyprus. On her return, she continued working at Flash Dancers. **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.
3. 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 5, page 50 of the English translation; Exhibit 6, page 129 of her Russian diary. Her safe deposit box is under the name: **Alina A. Chipilina**. See Exhibit 8, 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 9, 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.
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**”. Exhibit 10, Ms. Shipilina’s Grace Del Marco Modeling Card.
5. Ms. Shipilina’s 1040 Tax Return falsely lists her business as “bartender” when in fact she works primarily as a lap dancer at Flash Dancers in Manhattan. See above number 1.
6. Ms. Shipilina falsely classified herself as “single” on her tax returns when in fact she was “married” and still is. See Exhibit 11, Annulment/Divorce Complaint and Exhibit 12, Ms. Shipilina’s Answer.

Ms. Shipilina and I are currently involved in Annulment/Divorce proceedings. See Exhibits 11 and 12. As part of the court proceedings, Ms. Shiplina 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 12, Ms. Shiplina 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 that I am providing your

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October 4, 2001

New York State Tax Department  
Disclosure Office  
Building 9  
State Campus, Room 381  
Albany, NY 12227

Dear Sir or Madam:

I am writing to inform you of tax evasion by a New York City resident who is also a Russian immigrant.

**Alina Alexandrovna Shipilina (aka Chipilina)** reported her income for the year 2000 as \$18,861 when it was actually over \$60,000. See Exhibit 1, 2000 US, New York State and New York City Income Tax Returns. 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. A number of the following references are to Ms. Shipilina's diary, which was hand written in Russian, and a certified English translation of that diary.

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Sincerely yours,

Roy Den Hollander

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**Attorney at Law**

545 East 14th Street  
New York, NY 10009

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rdhhh@yahoo.com

December 8, 2001

Assemblyman Thomas F. Barraga  
Albany Office  
LOB 629  
Albany, NY 12248

Dear Assemblyman Barraga:

I am inquiring as to why New York State does not tap the vast untaxed revenue stream of lap dancers and strippers who work in the many “gentlemen clubs” through out the state.

An average lap dancer at one of these establishments easily nets \$100,000 a year—all cash and all untaxed. The Taxation and Finance Department could readily develop guide lines, as it has for other cash businesses, in order to estimate a dancer’s income from a particular club using club specific and industry wide information. For instance the attached “Club Reviews by Dancers”, compiled by dancers themselves, lists average take home pay per night for a dancer for a number of different clubs.

Take for example Flash Dancers at 1674 Broadway in Manhattan. The club has a day shift from 12 noon to 8pm and a night shift from 8pm to 4am. The night shift uses around 75 girls each evening. Each girl on the night shift is required to work five nights a week. Assuming ten weeks vacation, not uncommon in the business, the average girl at Flash Dancers works 42 weeks a year and makes an average net income per night of \$500. For the year that equals \$105,000. For 75 girls the total is \$7,875,000 in taxable revenue generated from just one club that will never be reported. As a result, the rest of New York City’s taxpayers underwrite lap dancer independence—not fair and not fiscally astute.

If you have any questions, 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

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Mobile 917 687 0652  
rdhhh@yahoo.com

December 8, 2001

Councilman Herbert E. Berman  
250 Broadway, 18<sup>th</sup> Floor  
New York, NY 10007

Dear Councilman Berman:

I am inquiring as to why New York City does not tap the vast untaxed revenue stream of lap dancers and strippers who work in the many “gentlemen clubs” through out the city.

An average lap dancer at one of these establishments easily nets \$100,000 a year—all cash and all untaxed. The Finance Department could readily develop guide lines, as it has for other cash businesses, in order to estimate a dancer’s income from a particular club using club specific and industry wide information. For instance the attached “Club Reviews by Dancers”, compiled by dancers themselves, lists average take home pay per night for a dancer for a number of different clubs.

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December 13, 2001

Mayor Rudolph W. Giuliani  
City Hall  
New York, NY 10007

Dear Mayor Giuliani:

I am inquiring as to why New York City does not tap the vast untaxed revenue stream of lap dancers and strippers who work in the many “gentlemen clubs” through out the city.

An average lap dancer at one of these establishments easily nets \$100,000 a year—all cash and all untaxed. The Finance Department could readily develop guide lines, as it has for other cash businesses, in order to estimate a dancer’s income from a particular club using club specific and industry wide information. For instance the attached “Club Reviews by Dancers”, compiled by dancers themselves, lists average take home pay per night for a dancer for a number of different clubs.

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December 8, 2001

Senator Roy M. Goodman  
913 Legislative Office Building  
Albany, NY 12247

Dear Senator Goodman:

I am inquiring as to why New York State does not tap the vast untaxed revenue stream of lap dancers and strippers who work in the many “gentlemen clubs” through out the state.

An average lap dancer at one of these establishments nets around \$100,000 a year—all cash and all untaxed. The Taxation and Finance Department could readily develop guidelines, as it has for other cash businesses, in order to estimate a dancer’s income from a particular club by using club specific and industry wide information. For instance the attached “Club Reviews by Dancers”, compiled by dancers themselves, lists average take home pay per night for a dancer for a number of different clubs.

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