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RE: Michael Bowman

To Whom It May Concern:

This letter is intended to provide background and context concerning Mr. Bowman's 2019 misdemeanor convictions for failing to file a federal tax return between 2011 and 2014. At the outset, it is important to know that Mr. Bowman has no felony convictions and there is nothing about this matter that would in any way impact his ability to provide outstanding computer and software engineering service.

I have been representing Mr. Bowman in litigation involving his federal income tax returns since 2016. Based on my 25 years of experience litigating criminal tax cases, it was apparent to me that Mr. Bowman had a legitimate dispute with the IRS over his tax returns. It was also clear to me that the government violated the law in charging Mr. Bowman with felony tax evasion. That belief was confirmed when the federal judge dismissed the felony from the bench. In 25 years of criminal tax practice, I am unaware of a federal judge ever dismissing a felony tax evasion charge from the bench.

Because I believed that Mr. Bowman was innocent of the misdemeanor failing to file charges, he proceeded to a jury trial in the summer 2019. I believe that the trial judge made numerous errors during that trial by excluding evidence showing that Mr. Bowman did not believe he was violating the law. In a criminal tax case, a person's genuinely held belief about the tax law, even if mistaken, is a defense. After a weeklong trial and several days of deliberations the jurors could not reach a verdict in the case. They were evenly split, with at least half the jury believing that Mr. Bowman was not guilty.

After the hung jury, in an extraordinary and unprecedented ruling, the federal judge decided that at the next trial Mr. Bowman would not be able to explain what he believed the law was why he did what he did. Mr. Bowman's entire defense was

taken away. Rather than waste the time and expense necessary for trial where he could not present a defense, Mr. Bowman agreed to a bench trial. This resulted in the misdemeanor convictions which you may discover in his background as part of vetting his potential employment with your firm. For those convictions, he received probation and was ordered to file a tax return. Mr. Bowman has filed a tax return. I am currently appealing those convictions to the Ninth Circuit Court of Appeals and I have every expectation that Mr. Bowman's convictions will be overturned and that he will be awarded a new trial on these charges.

I cannot emphasize enough the degree to which Mr. Bowman has suffered an injustice through this process. In 25 years of litigating federal criminal tax cases, I have never had a client go to trial in federal court because I have never represented anyone innocent of the charges before Mr. Bowman. I remain convinced that he was guilty of nothing. He was transparent and hid nothing from the government.

From an employment perspective, I do not believe there is any basis to be concerned about the existence of these minor convictions when he is otherwise an outstanding candidate. Nothing about these minor crimes related to not filing a government form will impact his ability to serve your needs faithfully and completely.

If I can provide more information, please do not hesitate to contact me. Thank you.

Respectfully,

s/Matthew Schindler

Matthew Schindler

Attorney for Michael Bowman