

[Defendant] is accused of conspiring to defraud the United States by [*e.g.*, impeding the Internal Revenue Service from ascertaining, computing, assessing and collecting federal income taxes]. It is a federal crime to conspire to defraud the United States.

For you to find [defendant] guilty of conspiracy, you must be convinced that the government has proven each of the following things beyond a reasonable doubt:

First, that the agreement specified in the Indictment, and not some other agreement or agreements, existed between at least two people to defraud the United States, or one of its agencies or departments, by dishonest means as charged in the Indictment.

Second, that [defendant] willfully joined in that agreement; and

Third, that one of the conspirators committed an overt act during the period of the conspiracy in an effort to further the purpose of the conspiracy.

The phrase “to defraud” includes cheating the government out of money or property and interfering with or obstructing lawful government functions by deceit, craft, trickery, or means that are dishonest. It is not necessary that the government actually suffer property or pecuniary loss.

A conspiracy is an agreement, spoken or unspoken. The conspiracy does not have to be a formal agreement or plan in which everyone involved sat down together and worked out all the details.

But the government must prove beyond a reasonable doubt that those who were involved shared a general understanding about the agreement to defraud the United States. Mere similarity of conduct among various people, or the fact that they may have associated with each other or discussed common aims and interests does not necessarily establish proof of the existence of a conspiracy, but you may consider such factors.

To act “willfully” means to act voluntarily and intelligently and with the specific intent to defraud the United States—that is to say, with bad purpose—not to act by ignorance, accident or mistake. The government must prove two types of intent beyond a reasonable doubt before [defendant] can be said to have willfully joined the conspiracy: an intent to agree and an intent, whether reasonable or not, to defraud the United States. Mere presence at the scene of a crime is not alone enough, but you may consider it among other factors. Intent may be inferred from the surrounding circumstances. The government does not have to prove that [defendant] knew that [his/her] conduct was illegal.

Proof that [defendant] willfully joined in the agreement must be based upon evidence of [his/her] own words and/or actions. You need not find that [defendant] agreed specifically to or knew about all the details of the conspiracy to defraud the United States, or knew every other co-conspirator or that [he/she] participated in each act of the agreement or played a major role, but the government must prove beyond a reasonable doubt that [he/she] knew the essential features and general aims