

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
08-20696-CR-COHN/SELTZER
 CASE NO: _____
26 U.S.C. § 7201

UNITED STATES OF AMERICA

v.

ROCKEY VAN SWAIM,

_____ **Defendant.** /

INDICTMENT

The Grand Jury charges:

COUNT 1
Attempt to Evade and Defeat Tax
(26 U.S.C. § 7201)

That on or about the 29th day of December, 2004, in the Southern District of Florida, the defendant,

ROCKEY VAN SWAIM,

a resident of the Southern District of Florida, did willfully attempt to evade and defeat the payment of a large part of the income tax due and owing by him to the United States of America for the calendar year 1997, in the amount of approximately \$99,139.00, by, among other things, diverting taxable income through a shell corporation to conceal and to attempt to conceal the nature, extent and location of his assets from the Internal Revenue Service.

In violation of Title 26, United States Code, Section 7201.

COUNT 2
Attempt to Evade and Defeat Tax
(26 U.S.C. § 7201)

That during the calendar year 2001, the defendant,

ROCKEY VAN SWAIM,

a resident of the Southern District of Florida, had and received taxable income in the sum of approximately \$72,465.00; that upon said taxable income there was owing to the United States of America an income tax of approximately \$16,049.00; that well-knowing and believing the foregoing facts, the defendant, on or about August 15, 2002, in the Southern District of Florida, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar year by failing to make an income tax return on or before August 15, 2002, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income tax, and by, among other things, causing personal income to be deposited in and personal expenses to be paid from an account held in the name of a shell corporation, thereby concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of Title 26, United States Code, Section 7201.

COUNT 3
Attempt to Evade and Defeat Tax
(26 U.S.C. § 7201)

That during the calendar year 2002, the defendant,

ROCKEY VAN SWAIM,

a resident of the Southern District of Florida, had and received taxable income in the sum of

approximately \$178,071.00; that upon said taxable income there was owing to the United States of America an income tax of approximately \$48,534.00; that well-knowing and believing the foregoing facts, the defendant, on or about August 15, 2003, in the Southern District of Florida, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar year by failing to make an income tax return on or before August 15, 2003, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income tax, and by, among other things, causing personal income to be deposited in and personal expenses to be paid from an account held in the name of a shell corporation, thereby concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of Title 26, United States Code, Section 7201.

COUNT 4
Attempt to Evade and Defeat Tax
(26 U.S.C. § 7201)

That during the calendar year 2003, the defendant,

ROCKEY VAN SWAIM,

a resident of the Southern District of Florida, had and received taxable income in the sum of approximately \$267,666.00; that upon said taxable income there was owing to the United States of America an income tax of approximately \$45,901.00; that well-knowing and believing the foregoing facts, the defendant, on or about October 15, 2004, in the Southern District of Florida, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar year by failing to make an income tax return on or before October 15,

2004, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income tax, and by, among other things, causing personal income to be deposited in and personal expenses to be paid from an account held in the name of a shell corporation, thereby concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of Title 26, United States Code, Section 7201.

COUNT 5
Attempt to Evade and Defeat Tax
(26 U.S.C. § 7201)

That during the calendar year 2004, the defendant,

ROCKEY VAN SWAIM,

a resident of the Southern District of Florida, had and received taxable income in the sum of approximately \$81,950.00; that upon said taxable income there was owing to the United States of America an income tax of approximately \$17,580.00; that well-knowing and believing the foregoing facts, the defendant, on or about October 17, 2005, in the Southern District of Florida, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar year by failing to make an income tax return on or before October 17, 2005, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income tax, and by, among other things, causing personal income

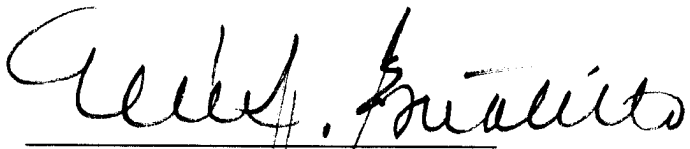
to be deposited in and personal expenses to be paid from an account held in the name of a shell corporation, thereby concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

In violation of Title 26, United States Code, Section 7201.

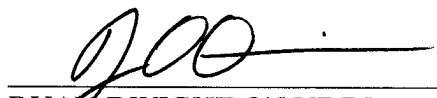
A TRUE BILL

FOREPERSON


o u



ERIC I. BUSTILLO
ACTING UNITED STATES ATTORNEY



RYAN DWIGHT O'QUINN
SPECIAL ASSISTANT UNITED STATES ATTORNEY



ANDREW K. LEVI
ASSISTANT UNITED STATES ATTORNEY

UNITED STATES OF AMERICA

CASE NO. _____

vs.

CERTIFICATE OF TRIAL ATTORNEY*

ROCKEY VAN SWAIM,

Defendant.

Superseding Case Information:

Court Division: (Select One)

X Miami Key West
 FTL WPB FTP

New Defendant(s) Yes No
Number of New Defendants
Total number of counts

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.

2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. Section 3161.

3. Interpreter: (Yes or No) NO
List language and/or dialect _____

4. This case will take 5 days for the parties to try.

5. Please check appropriate category and type of offense listed below:

(Check only one)	(Check only one)
I 0 to 5 days <u>X</u>	Petty <u> </u>
II 6 to 10 days <u> </u>	Minor <u> </u>
III 11 to 20 days <u> </u>	Misdem. <u> </u>
IV 21 to 60 days <u> </u>	Felony <u>X</u>
V 61 days and over <u> </u>	

6. Has this case been previously filed in this District Court? (Yes or No) NO

If yes: Judge: _____ Case No. _____

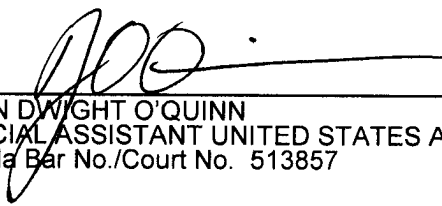
(Attach copy of dispositive order)
Has a complaint been filed in this matter? (Yes or No) NO

If yes: Magistrate Case No. _____
Related Miscellaneous numbers: _____
Defendant(s) in federal custody as of _____
Defendant(s) in state custody as of _____
Rule 20 from the _____ District of _____

Is this a potential death penalty case? (Yes or No) NO

7. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to October 14, 2003? Yes X No

8. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to September 1, 2007? Yes X No


RYAN DWIGHT O'QUINN
SPECIAL ASSISTANT UNITED STATES ATTORNEY
Florida Bar No./Court No. 513857

*Penalty Sheet(s) attached

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

PENALTY SHEET

Defendant's Name: Rockey Van Swaim

Case No: _____

Counts #: 1-5

Attempt to Evade and Defeat Tax

26 U.S.C. § 7201

*** Max. Penalty:** 5 years' imprisonment as to each count.

Count #:

***Max. Penalty:** _____

Count #:

***Max. Penalty:** _____

Count #:

***Max. Penalty:** _____

***Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms, or forfeitures that may be applicable.**