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**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

-oOo-

UNITED STATES OF AMERICA,

Plaintiff,

vs.

ROSHERRAL BEVERLY,

Defendant.

**CRIMINAL INDICTMENT**

2:15-cr- 102

**VIOLATION:**

26 U.S.C. § 7206(2), Aiding and Assisting in  
the Preparation and Presentation of False  
Income Tax Returns

**THE GRAND JURY CHARGES THAT:**

**INTRODUCTORY ALLEGATIONS**

At all relevant times to the Indictment:

1. Defendant Rosherral Beverly was a resident of Clark County, Nevada, which is  
located within the District of Nevada.

2. From in or about 2006, through in or about 2011, Defendant Rosherral Beverly  
was the sole owner of RBTB, Inc., a tax preparation and bookkeeping business located in or

about Las Vegas, Nevada. Defendant Rosherral Beverly was also the only tax preparer at RBTB, Inc.

**COUNTS ONE THROUGH SIXTY-SIX**

26 U.S.C. § 7206(2) – Aiding and Assisting in the Preparation  
and Presentation of False Income Tax Returns

3. The factual allegations contained in paragraphs one and two of this Indictment are re-alleged and incorporated as if fully set forth in each count listed in paragraph 4.

4. On or about the dates specified in the table below, in the District of Nevada and elsewhere, the defendant,

**ROSHERRAL BEVERLY,**

willfully aided and assisted in, procured, counseled, and advised in the preparation and presentation to the Internal Revenue Service of false U.S. Individual Income Tax Returns, Forms 1040, for the taxpayers (whose names are known to the Grand Jury and are identified below by their initials) and years as identified in the table below. The tax returns were false and fraudulent as to material matters, including false and/or inflated amounts of (1) gifts to charity (i.e., cash contributions), (2) job expenses, (3) travel expenses, (4) vehicle expenses, (5) gambling losses, (6) tuition and fee deductions, and (7) education credits, as set forth in the table below, and the defendant then and there knew the tax returns were false and fraudulent as to these material matters.

<u>Count</u>	<u>Date of Submission</u>	<u>Taxpayer(s)</u>	<u>Year</u>	<u>False and/or Inflated Item(s)</u>	<u>Amount Claimed</u>
1	02/27/2009	C.B. & T.B.	2008	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,585 \$6,838
2	02/19/2010	C.B. & T.B.	2009	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,080 \$6,211

3	03/11/2011	C.B. & T.B.	2010	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,680 \$5,796
4	02/26/2009	J.C. & S.C.	2008	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,170 \$11,299
5	02/12/2010	J.C. & S.C.	2009	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,330 \$10,857
6	02/17/2011	J.C. & S.C.	2010	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,385 \$6,702
7	03/30/2009	M.F. & L.F.	2008	Form 2106-EZ, Line 3-Travel	\$19,436
8	03/26/2010	M.F. & L.F.	2009	2106-EZ, Line 3-Travel	\$21,018
9	05/09/2011	M.F. & L.F.	2010	2106-EZ, Line 3-Travel	\$13,132
10	02/13/2009	T.F. & C.F.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,996
11	02/01/2010	T.F. & C.F.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$10,836
12	02/22/2011	T.F.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,942
13	03/09/2009	L.G. & D.G.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,631
14	03/17/2010	L.G. & D.G.	2009	Form 1040, Lines 49 and 66 -Education Credits Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,000 \$6,211
15	03/16/2011	L.G. & D.G.	2010	Form 1040, Lines 49 and 66 -Education Credits Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,000 \$6,576
16	02/13/2009	D.G. & P.I.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,938
17	02/26/2010	D.G. & P.I.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,861
18	02/18/2011	D.G. & P.I.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,980
19	04/01/2009	V.G.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,683

20	03/29/2010	V.G.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,031
21	04/08/2011	V.G.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,121
22	03/09/2009	T.H. & T.H.	2008	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,510 \$10,785
23	03/15/2010	T.H. & T.H.	2009	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$8,015 \$10,872
24	02/21/2011	T.H. & T.H.	2010	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,160 \$12,047
25	03/03/2009	S.K. & C.K.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment Schedule A, Line 28 -Gambling Losses	\$11,362 \$11,054
26	03/11/2010	S.K. & C.K.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment Schedule A, Line 28 -Gambling Losses	\$11,529 \$6,000
27	02/14/2011	S.K. & C.K.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment Schedule A, Line 28 -Gambling Losses	\$14,163 \$16,000
28	01/29/2009	B.L.	2008	Form 2106-EZ, Line 1c -Vehicle Expense Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$9,044 \$6,588
29	03/04/2010	B.L.	2009	Form 2106-EZ, Line 1 -Vehicle Expense Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$9,240 \$8,781
30	02/18/2011	B. L.	2010	Form 2106-EZ, Line 1 -Vehicle Expense Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$8,400 \$6,276
31	02/12/2009	M.L. & M.L.	2008	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$9,205 \$11,950
32	02/11/2010	M.L. & M.L.	2009	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$8,840 \$12,912

33	03/25/2011	M.L. & M.L.	2010	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,340 \$13,212
34	04/04/2009	E.L. & A.L.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,403
35	03/27/2010	E.L. & A.L.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,717
36	03/26/2011	E.L. & A.L.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,810
37	02/02/2009	S.M. & K.M.	2008	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,610 \$12,856
38	02/13/2010	S.M. & K.M.	2009	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,330 \$12,634
39	03/11/2011	S.M. & K.M.	2010	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,350 \$11,172
40	02/02/2009	J.M. & A.M.	2008	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$16,660 \$6,944
41	02/19/2010	J.M. & A.M.	2009	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,590 \$6,603
42	03/07/2011	J.M. & A.M.	2010	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,355 \$6,446
43	02/19/2009	M.P. & T.P.	2008	Schedule A, Line 16-Gifts to Charity Form 2106-EZ, Line 4 -Business Expenses	\$6,670 \$8,745
44	02/05/2010	M.P. & T.P.	2009	Schedule A, Line 16-Gifts to Charity Form 2106-EZ, Line 4 -Business Expenses	\$6,080 \$6,898
45	02/21/2011	M.P. & T.P.	2010	Schedule A, Line 16-Gifts to Charity Form 2106-EZ, Line 1 -Vehicle Expense	\$4,852 \$987 \$10,768
46	02/09/2009	W.R. & D.R.	2008	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$10,156 \$12,248
47	02/04/2010	W.R. & D.R.	2009	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,650 \$12,362
48	02/21/2011	W.R. & D.R.	2010	Schedule A, Line 16-Gifts to Charity	\$7,419

				Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$12,432
49	02/11/2009	R.R. & A.R.	2008	Form 1040, Line 34 -Tuition/Fees Deduction Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$3,189 \$10,017 \$5,474
50	03/10/2010	R.R. & A.R.	2009	Form 1040, Lines 49 and 66 -Education Credits Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$2,500 \$6,915 \$6,106
51	02/14/2011	R.R. & A.R.	2010	Form 1040, Line 49 and 66 -Education Credits Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$2,326 \$5,764 \$6,585
52	02/23/2009	M.R. & S.R.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,872
53	02/22/2010	M.R. & S.R.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,713
54	02/21/2011	M.R. & S.R.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,482
55	02/04/2009	J.R.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,748
56	01/29/2010	J.R.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,691
57	02/25/2011	J.R.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,298
58	01/28/2009	J.S. & L.S.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment Form 2106-EZ, Line 4 -Business Expenses	\$5,768 \$1,566
59	02/08/2010	J.S. & L.S.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment Form 2106-EZ, Line 4 -Business Expenses	\$5,791 \$1,650
60	02/24/2011	J.S. & L.S.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment Form 2106-EZ, Line 4 -Business Expenses	\$5,856 \$1,650
61	03/16/2009	Y.T. & S.T.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,456

62	03/22/2010	Y.T. & S.T.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$8,329
63	03/25/2011	Y.T. & S.T.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$8,491
64	04/03/2009	C.W. & M.W.	2008	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$10,587 \$5,204
65	03/27/2010	C.W. & M.W.	2009	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,840 \$5,311
66	04/01/2011	C.W. & M.W.	2010	Schedule A, Line 16-Gifts to Charity Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,420 \$6,114

All in violation of Title 26, United States Code, Section 7206(2).

**DATED:** this 8<sup>th</sup> day of April, 2015

**A TRUE BILL:**

/S/

FOREPERSON OF THE GRAND JURY

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United States Attorney

NICHOLAS D. DICKINSON  
Assistant United States Attorney

CHRISTOPHER J. MAIETTA  
Trial Attorney  
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