

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA,)	
)	CRIMINAL NO.
)	
v.)	VIOLATION:
)	
RICHARD ROGERS,)	26 U.S.C. § 7201 -
)	Tax Evasion
Defendant.)	

INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At all times material to this Indictment:

1. Defendant RICHARD ROGERS resided in Northborough, Massachusetts.
2. Licensed as a Massachusetts chiropractor in 1982, defendant ROGERS operated his own practice and provided chiropractic services to clients and patients from his personal residence.
3. The Internal Revenue Service (“IRS”) was an agency of the United States Department of Treasury responsible for administering and enforcing the tax laws of the United States.
4. Defendant ROGERS, despite earning income in excess of the Internal Revenue Service’s (“IRS”) filing threshold requirements triggering his obligation under the law to file individual income tax returns on Forms 1040, failed to file an individual income tax return with the IRS for each tax year from at least 2008 through 2016.
5. To conceal his income, defendant ROGERS encouraged clients and patients to

pay in cash.

6. When clients paid him by check rather than in cash, defendant ROGERS, from at least January 2010 through at least April 2017, deposited the checks into a bank account titled not in his own name, but one that he opened and maintained in the name of “Merle Management.” Defendant ROGERS would subsequently withdraw the funds by writing checks to cash.

7. Defendant ROGERS also opened and maintained two separate credit card accounts using a fictitious Social Security Number in order to make it more difficult for anyone to trace his ownership and control over said accounts.

8. Defendant ROGERS used entities to conceal assets, including his residence and place of business. Defendant ROGERS placed and maintained title to his residence in the name of “ZED Trust,” and opened and maintained utility bill accounts for his residence in the name of “Merle Management.”

9. Defendant ROGERS also paid expenses using United States Postal money orders. Expenses that he paid in money orders included, but were not limited to, credit card bills, car payments, and his home mortgage.

COUNTS ONE THROUGH FIVE
(Tax Evasion 26 U.S.C. § 7201)

10. The Grand Jury re-alleges and incorporates by reference paragraphs 1-9 of this Indictment and further charges that:

11. During each of the calendar years specified below, the defendant,

RICHARD ROGERS,

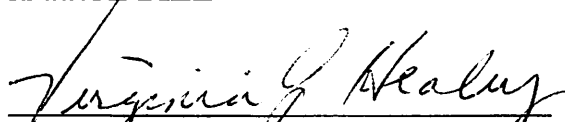
a resident of Northborough, Massachusetts, had and received taxable income upon which there

was income tax due and owing to the United States of America. Well knowing the foregoing facts, and failing to make an income tax return for each calendar year on or before the dates set forth below, as required by law, to any proper officer of the Internal Revenue Service, and pay to the Internal Revenue Service the income tax, defendant RICHARD ROGERS, from in or about January of each calendar year specified below to in or about April of the following year, in the District of Massachusetts, and elsewhere, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for each calendar year by committing the following affirmative acts, among others: (a) making extensive use of, and dealing in, cash; (b) utilizing a nominee bank account to conceal business receipts paid by check; (c) using Postal Money Orders to pay expenses; and (d) concealing ownership of his residence and place of business by using nominee entities.

Count	Tax Year	Approximate Tax Return Due Date
1	2012	April 15, 2013
2	2013	April 15, 2014
3	2014	April 15, 2015
4	2015	April 18, 2016
5	2016	April 18, 2017

All in violation of Title 26, United States Code, Section 7201.

A TRUE BILL


 FOREPERSON OF THE GRAND JURY

ROSEMARY PAGUNI
Chief, Northern Criminal Enforcement Section
United States Department of Justice
Tax Division



JOHN N. KANE, JR.
Assistant Chief, Northern Criminal Enforcement Section
United States Department of Justice
Tax Division



CARL F. BROOKER, IV
Trial Attorney, Northern Criminal Enforcement Section
United States Department of Justice
Tax Division

DISTRICT OF MASSACHUSETTS:

Returned into the District Court by the Grand Jurors and filed on June 14, 2018.


DEPUTY CLERK

1:21 p.