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<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> APR 8 2015 </div>	
CLERK US DISTRICT COURT DISTRICT OF NEVADA	
BY: _____	DEPUTY

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7 **UNITED STATES DISTRICT COURT**  
8 **DISTRICT OF NEVADA**

-oOo-

10 UNITED STATES OF AMERICA,

11 Plaintiff,

12 vs.

13 ROSHERRAL BEVERLY,

14 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

15 **THE GRAND JURY CHARGES THAT:**

16 **INTRODUCTORY ALLEGATIONS**

17 At all relevant times to the Indictment:

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

20 2. From in or about 2006, through in or about 2011, Defendant Rosherral Beverly  
21 was the sole owner of RBTB, Inc., a tax preparation and bookkeeping business located in or  
22  
23  
24

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

3 **COUNTS ONE THROUGH SIXTY-SIX**  
 4 26 U.S.C. § 7206(2) – Aiding and Assisting in the Preparation  
 and Presentation of False Income Tax Returns

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

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

9 **ROSHERRAL BEVERLY,**

10 willfully aided and assisted in, procured, counseled, and advised in the preparation and  
 11 presentation to the Internal Revenue Service of false U.S. Individual Income Tax Returns, Forms  
 12 1040, for the taxpayers (whose names are known to the Grand Jury and are identified below by  
 13 their initials) and years as identified in the table below. The tax returns were false and fraudulent  
 14 as to material matters, including false and/or inflated amounts of (1) gifts to charity (i.e., cash  
 15 contributions), (2) job expenses, (3) travel expenses, (4) vehicle expenses, (5) gambling losses,  
 16 (6) tuition and fee deductions, and (7) education credits, as set forth in the table below, and the  
 17 defendant then and there knew the tax returns were false and fraudulent as to these material  
 18 matters.

Count	Date of Submission	Taxpayer(s)	Year	False and/or Inflated Item(s)	Amount Claimed
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

1	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
2						
3						
4	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						
6	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
7						
8	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
9						
10	7	03/30/2009	M.F. & L.F.	2008	Form 2106-EZ, Line 3-Travel	\$19,436
11	8	03/26/2010	M.F. & L.F.	2009	2106-EZ, Line 3-Travel	\$21,018
12						
13	9	05/09/2011	M.F. & L.F.	2010	2106-EZ, Line 3-Travel	\$13,132
14						
15	10	02/13/2009	T.F. & C.F.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,996
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17	11	02/01/2010	T.F. & C.F.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$10,836
18						
19	12	02/22/2011	T.F.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,942
20						
21	13	03/09/2009	L.G. & D.G.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,631
22						
23	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
24						
	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

1	20	03/29/2010	V.G.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,031
2	21	04/08/2011	V.G.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,121
3						
4	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
5						
6	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
7	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
8						
9	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
10						
11	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
12						
13	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
14						
15	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
16						
17	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
18						
19	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
20						
21	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
22						
23	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
24						

1	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
2	34	04/04/2009	E.L. & A.L.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,403
3	35	03/27/2010	E.L. & A.L.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,717
4	36	03/26/2011	E.L. & A.L.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,810
5	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
6	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
7	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
8	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
9	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
10	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
11	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
12	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
13	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
14	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
15	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
16	48	02/21/2011	W.R. & D.R.	2010	Schedule A, Line 16-Gifts to Charity	\$7,419

1				Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$12,432	
2						
3	49	02/11/2009	R.R. & A.R.	2008	Form 1040, Line 34 -Tuition/Fees Deduction	\$3,189
4					Schedule A, Line 16-Gifts to Charity	\$10,017
5					Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,474
6	50	03/10/2010	R.R. & A.R.	2009	Form 1040, Lines 49 and 66 -Education Credits	\$2,500
7					Schedule A, Line 16-Gifts to Charity	\$6,915
8					Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,106
9	51	02/14/2011	R.R. & A.R.	2010	Form 1040, Line 49 and 66 -Education Credits	\$2,326
10					Schedule A, Line 16-Gifts to Charity	\$5,764
11					Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,585
12	52	02/23/2009	M.R. & S.R.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,872
13	53	02/22/2010	M.R. & S.R.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,713
14	54	02/21/2011	M.R. & S.R.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,482
15	55	02/04/2009	J.R.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,748
16	56	01/29/2010	J.R.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$6,691
17	57	02/25/2011	J.R.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,298
18	58	01/28/2009	J.S. & L.S.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,768
19					Form 2106-EZ, Line 4 -Business Expenses	\$1,566
20	59	02/08/2010	J.S. & L.S.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,791
21					Form 2106-EZ, Line 4 -Business Expenses	\$1,650
22	60	02/24/2011	J.S. & L.S.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$5,856
23					Form 2106-EZ, Line 4 -Business Expenses	\$1,650
24	61	03/16/2009	Y.T. & S.T.	2008	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$7,456

1	62	03/22/2010	Y.T. & S.T.	2009	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$8,329
2	63	03/25/2011	Y.T. & S.T.	2010	Schedule A, Line 23-Union Dues -Uniforms, Equipment	\$8,491
3	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
4	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
5	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
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7						

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

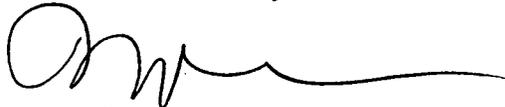
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10 **DATED:** this 8<sup>th</sup> day of April, 2015

11 **A TRUE BILL:**

12 /s/

13 FOREPERSON OF THE GRAND JURY

14  
15  
16 DANIEL G. BOGDEN  
United States Attorney

17 

18 NICHOLAS D. DICKINSON  
Assistant United States Attorney

19  
20   
21 CHRISTOPHER J. MAIETTA  
Trial Attorney  
22 United States Department of Justice  
Tax Division, Criminal Section