

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF FLORIDA  
PENSACOLA DIVISION

CERTIFIED A TRUE COPY  
Jessica J. Lyublancovits  
By: *J.P. Simms*  
Deputy Clerk

UNITED STATES OF AMERICA

v.

SEALED  
INDICTMENT

JAMES R.J. SCHELTEMA  
\_\_\_\_\_ /

*3:16cr80/MCR*

THE GRAND JURY CHARGES:

COUNT ONE

On or about August 5, 2013, in the Northern District of Florida, the  
defendant,

**JAMES R.J. SCHELTEMA,**

a resident of Pensacola, Florida, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2011, which contained and was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which United States Individual Income Tax Return, Form 1040, the defendant did not believe to be true and correct as to every material matter, in that the return represented wages, salaries, tips, etc. of \$36,745, capital gains of \$15,644, a total income of \$27,392,

Returned in open court pursuant to Rule 8(f)  
*9-20-16*  
Date  
*Elizabeth H. Anthony*  
United States Magistrate Judge

and a total tax of \$18 for the tax year 2011, when, in truth and fact and as the defendant then well knew, his wages, salaries, tips, capital gains, total income, and total tax for the tax year 2011 were materially in excess of that amount.

In violation of Title 26, United States Code, Section 7206(1).

### **COUNT TWO**

On or about October 15, 2013, in the Northern District of Florida, the defendant,

**JAMES R.J. SCHELTEMA,**

a resident of Pensacola, Florida, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2012, which contained and was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which United States Individual Income Tax Return, Form 1040, the defendant did not believe to be true and correct as to every material matter, in that the return represented wages, salaries, tips, etc. of \$12,610, a total income of \$28,940, and a total tax of \$1,369 for the tax year 2012, when, in truth and fact and as the defendant then well knew, his wages, salaries, tips, total income, and total tax for the tax year 2012 were materially in excess of that amount.

In violation of Title 26, United States Code, Section 7206(1).

**COUNT THREE**

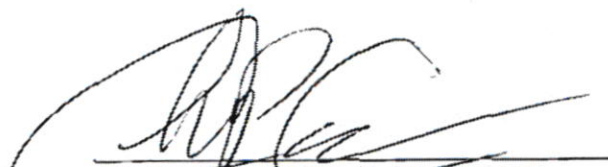
On or about October 16, 2014, in the Northern District of Florida, the defendant,

**JAMES R.J. SCHELTEMA,**

a resident of Pensacola, Florida, did willfully attempt to evade and defeat a tax due and owing by him to the United States of America for the calendar year 2013, based upon taxable income of approximately \$598,291 that he received during calendar year 2013, upon which there was due and owing an income tax of approximately \$175,746, by failing to timely file an income tax return with the Internal Revenue Service for calendar year 2013; by later filing a false income tax return with the Internal Revenue Service; by concealing and attempting to conceal from the Internal Revenue Service the nature, ownership, and extent of his assets and compensation, and his true and correct income; and by other means.

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

A TRUE BILL:

  
CHRISTOPHER P. CANOVA  
United States Attorney

**Redacted per privacy policy**

FOREPERSON

20 SEP 2016

DATE

  
DAVID L. GOLDBERG  
Assistant United States Attorney