

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA	:	Crim. No. 13-
	:	
v.	:	
	:	26 U.S.C. § 7201;
DAVID MIGLIORE	:	26 U.S.C. § 7203

INDICTMENT

The Grand Jury, in and for the District of New Jersey, sitting at Newark, charges:

COUNTS 1 to 3

(Tax Evasion)

1. At all times relevant to Counts 1 to 3 of this Indictment, defendant DAVID MIGLIORE ("MIGLIORE") was a resident of Brielle, New Jersey and a citizen of the United States. MIGLIORE was the owner of several limited liability corporations in New Jersey to include, but not limited to, Brielle Investment, LLC; Brielle Investments & Management Co., LLC; and La Soufriere Maritime, Inc. MIGLIORE also owned Island Club Casino, a casino in Trinidad. Additionally, MIGLIORE had a financial interest in, and authority over, foreign bank accounts in Trinidad.

2. From in or about 2009 to in or about 2011, MIGLIORE earned significant income from Island Club Casino in Trinidad resulting in substantial taxes due and owing.

3. Having received this income, MIGLIORE was required by law, following the close of each calendar year and on or before the deadline for filing federal personal income tax returns (IRS Forms 1040), to make and file an income tax return to the Internal Revenue Service

(“IRS”) stating specifically the items of his gross income and any deductions and credits to which he was entitled.

4. MIGLIORE failed to file a U.S. Individual Income Tax Return (IRS Form 1040) for tax years 2009, 2010, and 2011, thereby failing to report income that MIGLIORE received from Island Club Casino in Trinidad.

5. MIGLIORE took the following affirmative steps to conceal his income and assets referenced above from the IRS:

- (a) MIGLIORE used unreported foreign bank accounts in Trinidad to deposit personal income;
 - (b) MIGLIORE used U.S. bank accounts in the names of limited liability corporations and business entities to receive personal income from Island Club Casino in Trinidad;
 - (c) MIGLIORE used limited liability corporations and business entities to pay for personal expenses in New Jersey and elsewhere;
 - (d) MIGLIORE placed personal property in the names of limited liability corporations and business entities;
 - (e) MIGLIORE directed income from Island Club Casino in Trinidad to be transferred directly to individuals/vendors in the United States to pay for MIGLIORE’s personal expenses;
 - (f) MIGLIORE directed employees of Island Club Casino to send income from the casino to individuals in New Jersey via Western Union for his benefit; and
 - (g) MIGLIORE directed individuals to pick up cash which was income attributed to MIGLIORE from Western Union offices in New Jersey for his benefit.
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6. On or about the filing dates listed below, in the District of New Jersey, and elsewhere, defendant

DAVID MIGLIORE

did knowingly and willfully attempt to evade and defeat substantial tax due and owing by him to the United States for the tax years set forth below in the approximate amounts set forth below, by failing to file U.S. Individual Income Tax Returns, IRS Forms 1040, and by committing some and all of the aforementioned affirmative acts for the purpose of concealing his income and assets from the IRS:

COUNT	FILING DATE	RETURN & TAX YEAR	APPROXIMATE UNREPORTED INCOME	APPROXIMATE TAX DEFICIENCY
1	4/15/2010	IRS Form 1040—2009	\$299,936	\$39,898 - \$81,437
2	4/15/2011	IRS Form 1040—2010	\$796,967	\$110,260 - \$245,539
3	4/17/2012	IRS Form 1040—2011	\$2,819,739	\$416,394 - \$959,681

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

COUNTS 4 to 6

(Failure to File Federal Personal Income Tax Return)

1. Paragraphs 1 to 4 of Counts 1 to 3 of this Indictment are realleged as if set forth in full herein.

2. During the following tax years in parentheses, MIGLIORE had and received gross income of approximately \$299,936 (2009), \$796,967 (2010), and \$2,819,739 (2011).

3. On or about the dates set forth below, in the District of New Jersey and elsewhere, defendant

DAVID MIGLIORE

did knowingly and willfully fail to make and file with the IRS U.S. Individual Income Tax

Returns for the tax years set forth below:

COUNT	TAX YEAR	DATE OF OFFENSE
4	2009	4/15/2010
5	2010	4/15/2011
6	2011	4/17/2012

In violation of Title 26, United States Code, Section 7203.

A TRUE BILL


FOREPERSON

Paul J. Fishman/rah
PAUL J. FISHMAN
UNITED STATES ATTORNEY

CASE NUMBER: 13-

**United States District Court
District of New Jersey**

UNITED STATES OF AMERICA

v.

DAVID MIGLIORE

INDICTMENT FOR

26 U.S.C. § 7201;
26 U.S.C. § 7203

A True Bill,

Foreperson

PAUL J. FISHMAN
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NEWARK, NEW JERSEY

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