

**IN THE DISTRICT COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. THOMAS AND ST. JOHN**

**UNITED STATES OF AMERICA,**

Plaintiff,

v.

**RODNEY E. MILLER,**

Defendant.

**INDICTMENT**

Criminal No. 2013- 07

Violation:  
26 U.S.C. § 7206(2)

(TWO COUNTS)

THE GRAND JURY CHARGES:

**COUNT ONE**  
(Causing False Tax Return)

On or about April 17, 2007, in the District of the Virgin Islands and elsewhere, defendant,

**RODNEY E. MILLER,**

a resident of the Virgin Islands, did willfully cause and aid and assist in, and procure, counsel, and advise the preparation and presentation to the Virgin Islands Bureau of Internal Revenue, of an Individual Income Tax Return, Form 1040, of Rodney E. Miller for the calendar year 2006, which was filed with the Virgin Islands pursuant to the Internal Revenue Code, Title 26 of the United States Code, section 932(c)(4), and was false and fraudulent as to a material matter, in that the return reported total income in the amount of \$265,198.00, whereas he then and there knew and believed that his true total income was substantially more than the amount reported.

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

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THE GRAND JURY FURTHER CHARGES:

**COUNT TWO**  
**(Causing False Tax Return)**

On or about April 12, 2008, in the District of the Virgin Islands and elsewhere, defendant,

**RODNEY E. MILLER,**

a resident of the Virgin Islands, did willfully cause and aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of an Individual Income Tax Return, Form 1040, of Rodney E. Miller for the calendar year 2007, and was false and fraudulent as to a material matter, in that the return reported total income in the amount of \$255,589.00, whereas he then and there knew and believed that his true total income was substantially more than the amount reported.

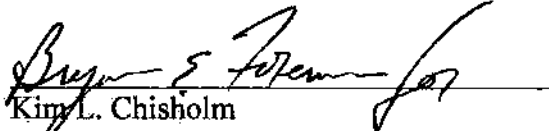
In violation of Title 26, United States Code, Section 7206(2).

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The Grand Jury returned a TRUE BILL

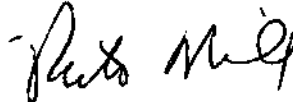
RONALD W. SHARPE  
UNITED STATES ATTORNEY

By:



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DISTRICT COURT OF THE VIRGIN ISLANDS: Returned into the District Court on this 4th day of April, 2013, by Grand Jurors and filed.



RUTH MILLER  
UNITED STATES MAGISTRATE JUDGE

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