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IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH

UNITED STATES OF AMERICA,

Plaintiff,

vs.

RODNEY QUINN RUPE,
aka "Quinn Rodney Rupe,"

Defendant.

INDICTMENT

COUNTS 1-4: Wire Fraud,
18 U.S.C. § 1343

COUNT 5: Mail Fraud,
18 U.S.C. § 1341

COUNTS 6-10: Bank Fraud,
18 U.S.C. § 1344

COUNT 11: Theft of Government
Property, 18 U.S.C. § 641

Case: 1:24-cr-00031
Assigned To : Nielson, Howard C., Jr
Assign. Date : 6/4/2024

The Grand Jury alleges:

BACKGROUND

At all times relevant to this Indictment:

1. Defendant RODNEY QUINN RUPE, aka “Quinn Rodney Rupe,” was a resident of the District of Utah.

2. During the relevant time period, beginning at least by 2019 and up to and including November 14, 2023, RUPE worked as a Contact Representative in Account Management with the Internal Revenue Service (IRS) at the Ogden Service Center in Ogden, Utah.

3. As an IRS Account Management employee, RUPE had access to certain taxpayer accounts and case processing tools in an IRS computer database. As an IRS Account Management employee, RUPE had the ability to adjust tax, credits, penalties, and interest to certain taxpayer accounts in an IRS computer database.

4. America First Credit Union (“AFCU”) is a qualifying financial institution as defined by 18 U.S.C. § 20 and whose deposits were, at all times material to this indictment, insured by the National Credit Union Share Insurance Fund.

Scheme and Artifice to Defraud

5. Beginning in and around July 7, 2021, and continuing to in and around March 8, 2024, within the District of Utah,

RODNEY QUINN RUPE, aka “Quinn Rodney Rupe,”

defendant herein, devised and intended to devise a scheme to defraud to obtain money, property, and services by means of materially false and fraudulent pretenses, representations and promises, and omissions of material facts.

6. It was the object of the scheme and artifice to defraud for RUPE to obtain money from the IRS and Exxon Mobil Corporation (ExxonMobil) through false statements, misrepresentations, deception, and omissions of material facts, and thereafter to divert the money for his own use.

7. As part of his scheme and artifice to defraud, RUPE used his position at the IRS to divert tax credits owed to ExxonMobil to an entity created and controlled by RUPE.

8. It was a further part of the scheme and artifice to defraud that, after diverting the tax credits in the IRS database owed to ExxonMobil, RUPE obtained a monetary instrument, paid from the United States Treasury and issued as a United States Treasury Check, in the amount of \$2,100,377.38, which consisted of the diverted tax credits and interest owed to ExxonMobil.

9. In execution of the scheme and artifice to defraud, defendant RUPE employed the following manner and means:

- a. From at least on or about April 2021 through September 2023, RUPE accessed ExxonMobil's taxpayer account in an IRS database.
- b. On or about July 2021, RUPE accessed an IRS database to assign a newly created Employer Identification Number ("EIN") to an entity that RUPE created and controlled, Ex Xo Exteriors Ltd.
- c. On or about April 15, 2022, RUPE accessed an IRS database to transfer a total of \$2,021,986.40 in tax credits from ExxonMobil's taxpayer account to

Ex Xo Exteriors Ltd.'s taxpayer account.

- d. On or about August 22, 2023, RUPE accessed an IRS database to transfer the diverted tax credit funds from one tax year to another.
- e. On or about September 18, 2023, RUPE applied these tax credits to Ex Xo Exteriors Ltd's 2019 tax account, which resulted in the IRS issuing a refund of \$2,100,377.38 to Ex Xo Exteriors Ltd, consisting of the amount of tax credits diverted from ExxonMobil and interest owed on the credits. On September 19, 2023, the IRS issued a refund in the form of a U.S. Treasury Check, made payable to Ex Xo Exteriors Ltd.
- f. Beginning in or around January 2024 and continuing through in or around March 2024, RUPE attempted to deposit the U.S. Treasury Check at a financial institution located in the State of Utah.

COUNTS 1-4

18 U.S.C. § 1343

(Wire Fraud)

10. The allegations set forth above are incorporated herein by reference and realleged as though fully set forth herein.

11. Beginning on or about April 15, 2022, and continuing to on or about August 22, 2023, in the District of Utah,

RODNEY QUINN RUPE, aka "Quinn Rodney Rupe,"

defendant herein, having devised and intended to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, promises, and omissions of material facts, all for the purpose of executing said scheme and artifice to defraud, did cause to be transmitted by means of wire communication in interstate commerce certain writings, signs and signals, that is commands and transfers within the IRS AMS, in instances including but not limited to each count below:

COUNT	DATE (on or about)	WIRE
1	4/15/2022	Transfer of \$1,589,978.90 from Exxon Mobile EIN account to Ex Xo Exteriors Ltd EIN account
2	4/15/2022	Transfer of \$249,020.10 from Exxon Mobile EIN account to Ex Xo Exteriors Ltd EIN account
3	4/15/2022	Transfer of \$182,987.40 from Exxon Mobile EIN account to Ex Xo Exteriors Ltd EIN account
4	8/22/2023	Transfer of funds between tax years for Ex Xo Exteriors Ltd EIN account

All in violation of 18 U.S.C. § 1343.

COUNT 5
18 U.S.C. § 1341
(Mail Fraud)

12. The allegations set forth above are incorporated herein by reference and realleged as though fully set forth herein.

13. On or about September 19, 2023, in the District of Utah,

RODNEY QUINN RUPE, aka "Quinn Rodney Rupe,"

defendant herein, having devised and intended to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, promises, and omissions of material facts, for the purpose of executing said scheme and artifice to defraud, did cause to be transmitted by means of the United States Postal Service, a monetary instrument (U.S. Treasury Check), in the amount of \$2,100,377.38 issued by the United States Treasury (Treasury Check #4045 33339533), and did cause this monetary instrument to be sent or delivered by the Postal Service to a post office box located in the state of Utah, all in violation of 18 U.S.C. § 1341.

COUNTS 6-10

18 U.S.C. § 1344
(Bank Fraud)

14. The allegations set forth above are incorporated herein by reference and realleged as though fully set forth herein.

15. Beginning on or about January 9, 2024, and continuing to on or about March 7, 2024, in the District of Utah,

RODNEY QUINN RUPE, aka “Quinn Rodney Rupe,”

defendant herein, willfully and knowingly, did execute and attempt to execute, a scheme and artifice to defraud AFCU, a financial institution as defined in 18 U.S.C. § 20, or to obtain money, funds, credits, assets, and other property owned by, and under the custody and control of AFCU, by means of materially false and fraudulent pretenses, representations, and promises, and omissions by attempting to deposit, and then depositing,

a fraudulently issued monetary instrument into an AFCU account on multiple occasions, including but not limited to each count below:

COUNT	DATE (on or about)	CHECK DEPOSIT ATTEMPTS
6	1/9/2024	AFCU Clinton Branch at 1724 N 2000 W, Clinton, Utah (ATM)
7	1/12/2024	AFCU Layton-Heritage Branch at 425 Heritage Park, Layton, Utah (ATM)
8	1/13/2024	AFCU Clinton Branch at 1724 N 2000 W, Clinton, Utah (ATM)
9	2/10/2024	AFCU Roy Branch at 5662 S 2050 W, Roy, Utah (Lobby)
10	2/1 ⁷ /2024	AFCU Roy Branch at 5662 S 2050 W, Roy, Utah (Lobby)

All in violation of 18 U.S.C. §§ 1344 and 2.

COUNT 11

18 U.S.C. § 641

(Theft of Government Property)

16. The allegations set forth above are incorporated herein by reference and realleged as though fully set forth herein.

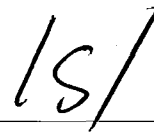
17. Beginning on or about April 15, 2022, and continuing to on or about March 7, 2024, in the District of Utah,

RODNEY QUINN RUPE, aka "Quinn Rodney Rupe,"

defendant herein, did knowingly devise a scheme and artifice to defraud the United States or any department or agency thereof, and did willfully and knowingly steal and convert to his own use, or attempt to steal and convert to his own use, approximately \$2 million, which at the time was property of the United States of a value exceeding \$1,000, which said property

had come into the possession and under the care of the defendant by virtue of his employment with the Internal Revenue Service, in violation of 18 U.S.C. §§ 641 and 2.

A TRUE BILL:



FOREPERSON OF GRAND JURY

TRINA A. HIGGINS
United States Attorney



STEWART M. YOUNG
Assistant United States Attorney