

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF KENTUCKY
NORTHERN DIVISION
(at Covington)

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	Criminal Action No. 2: 11-70-DCR
)	
V.)	
)	
RONALD E. WEINLAND,)	MEMORANDUM ORDER
)	
Defendant.)	

*** **

This matter is pending for consideration of Defendant’s Motion to Set Aside the Verdict and Enter a Judgment of Acquittal pursuant to Rule 29(c) of the Federal Rules of Criminal Procedure. [Record No. 91] According to the defendant, the government failed to present evidence at trial to prove beyond a reasonable doubt the essential elements of each count of conviction. After referencing the standard applied to motions under Rule 29, Weinland contends that, even viewing the evidence in the light most favorable to the government, it “failed to provide sufficient evidence for any rational trier of fact to find guilt beyond a reasonable doubt on each of the essential elements for each of the offenses alleged in the indictment.” [Record No. 91, p. 4] More specifically, Weinland contends that the government failed to prove that he: (1) had income tax due and owing in addition to what he declared on his income tax returns; (2) made an affirmative attempt to evade or defeat any additional income tax; and (3) acted willfully in attempting to evade or defeat any tax.

In response, the United States points out that sufficient evidence was presented with respect to each element to sustain a conviction as to each count. Regarding the first element, it notes that evidence was presented with respect to each count establishing that income tax was due and owing from the defendant in addition to that declared on Weinland's tax returns for 2004 through 2008. Further, the defendant's tax returns showed that he paid little or no tax for 2004 through 2007 while his 2008 tax return indicated that he paid insufficient tax. And evidence was introduced showing the defendant's unreported income for each year in issue.

Next, evidence was presented that the defendant made an affirmative attempt to evade and defeat the income tax due and owing for each year in issue. This was done, in part, through tax returns which falsely reported the defendant's income and evidence that the defendant failed to report on his tax returns personal expenses paid by the church as well as a foreign bank account. Substantial evidence involving the comingling of church and personal expenses was also presented.

Regarding the third element of the offenses of conviction, the United States provided sufficient evidence that the defendant acted willfully in an attempt to evade and defeat the actual tax due and owing for each year in issue. Again, as noted in the United States' response to the defendant's motion, this included testimonial and documentary evidence establishing that Weinland knew of his tax reporting obligations and acted willfully to defeat them.

At the conclusion of its case-in-chief, counsel for the United States outlined and summarized a great deal of the evidence it had presented. [Record No. 83, pp. 2-6] Without

repeating this summary, the Court noted then – and notes now – that the evidence presented was more than sufficient to overcome a motion for judgment of acquittal. Accordingly, it is hereby

ORDERED that the defendant’s motion under Fed. R. Crim. P. 29(c) to set aside the verdict and enter a judgment of acquittal [Record No. 91] is **DENIED**.

This 25th day of July, 2012.



Signed By:

Danny C. Reeves DCR

United States District Judge