

State of Wisconsin

Circuit Court

Washington County

STATE OF WISCONSIN

Plaintiff,

DA Case No.: 2012WA001727

Assigned DA/ADA: Peter J. Cannon

Agency Case No.:

-vs-

Court Case No.:

Justin C Raff
3176 Glacier Dr
Hubertus, WI 53033
DOB: 09/08/1989
Sex/Race: M/W

Defendant,

Criminal Complaint

Gary Wachtl of the Wisconsin Department of Revenue, being first duly sworn, states that:

Count 1: MISDEMEANOR THEFT

The above-named defendant on and between January 27, 2011 and April 15, 2011, in the Village of Richfield, Washington County, Wisconsin, did obtain title to property of the State of Wisconsin, by intentionally deceiving the person with a false representation which he knew to be false, made with intent to defraud, and which defrauded the person, contrary to sec. 943.20(1)(d) and (3)(a), 939.51(3)(a) Wis. Stats., a Class A Misdemeanor, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than nine (9) months, or both.

Count 2: ATTEMPT THEFT - FALSE REPRESENTATION (> \$2500 - \$5000)

The above-named defendant on or about January 20, 2012, in the Village of Richfield, Washington County, Wisconsin, attempted to obtain title to property of the State of Wisconsin, having a value of greater than \$2500 but not more than \$5000, by intentionally deceiving the person with a false representation which he knew to be false, made with intent to defraud and which defrauded the person, contrary to sec. 943.20(1)(d) and (3)(bf), 939.50(3)(i), 939.32 Wis. Stats., a Class A Misdemeanor, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than nine (9) months, or both.

PROBABLE CAUSE:

Complainant prays that said defendant be dealt with according to law. The basis for the complainant's charge of such offense is he is a Special Agent with the Wisconsin Department of Revenue, Criminal Investigation Section, and makes this complaint based upon his own investigation. Complainant states he has reviewed the records maintained by the Wisconsin Department of Revenue and the statements made to him by Justin C. Raff, the defendant herein, which statements he believed to be reliable as statements against penal interest. Complainant states that during the course of carrying out his duties

as a Special Agent of the Wisconsin Department of Revenue, he obtained tax returns filed by the defendant for the years 2010 and 2011.

Complainant states he examined the tax returns filed by the defendant for 2010 and 2011, and observed that the defendant, for his 2010 tax return received by the State of Wisconsin on January 27, 2011, submitted a W2 form from his employer, Advanced Coatings, Inc., indicating that he had earned \$52,837.00 in wages, and the State taxes withheld by his employer were \$5,743.00. Complainant states that after the defendant filed the 2010 return, he received a refund on February 2, 2011, from the State of Wisconsin in the amount of \$2,272.00, less charity donations and intercepts in the amount of \$1,187.50, for an actual refund of \$1,184.50.

Complainant states that he was able to obtain the actual 2010 W2 form from Advanced Coatings, Inc., which he received in the normal course of business, which indicated the defendant's wages were actually \$9,742.40, and the Wisconsin withholding was actually \$506.91. Complainant further states that after reviewing the actual amount of money the defendant had earned in 2010 and the amount of taxes withheld, he determined the defendant received a refund from the State of Wisconsin for \$2,189.00 more than he was entitled to.

Complainant states he examined the defendant's 2011 tax return, which was filed on or about January 20, 2012, and observed that the defendant claimed on his W2 form that he made \$55,674.00 in wages from his employer, Managed Packaging Systems, and the State taxes withheld by that employer were \$6,641.00. Complainant states the defendant also claimed wages on a W2 form from another employer, Boyd Hunter, Inc., in the amount of \$4,182.00, and the State taxes withheld by that employer were \$275.00. Complainant states that when the defendant filed the 2011 return, he attempted to receive a refund from the State of Wisconsin in the amount of \$3,192.00, but the State of Wisconsin did not pay the defendant the \$3,192.00.

Complainant states that he was able to obtain the actual 2011 W2 form from the defendant's employer, Managed Packaging, Inc., which he received from the employer in the normal course of business, which indicated the defendant's wages were actually \$19,075.71, and that the Wisconsin withholding was actually \$1,025.19. Complainant states that he was able to obtain the actual 2011 W2 form from the defendant's other employer, Boyd-Hunter, Inc., which he received from the employer in the normal course of business, which indicated the defendant's wages were actually \$6,194.00, and that the Wisconsin withholding was actually \$293.63. Complainant further states that after issuing a subpoena to Managed Packaging, Inc., and Boyd-Hunter, Inc., for the actual W2 forms, the State of Wisconsin did not issue a refund to the defendant in the amount of \$3,192.00.

Complainant further states he has reviewed a letter sent by the defendant dated March 5, 2012, which he believed to be reliable as a statement against penal interest, wherein the defendant stated his 2010 and 2011 tax returns were prepared by himself, and that he provided false information on the returns because he was having hard times financially. Complainant states he met with the defendant on March 20, 2012, and the defendant

stated he made an error in computing the wages and withholding, that he did not have his W2 form when he prepared the tax return, and that the defendant eventually admitted he doubled the wages on the W2 form and used percentages for the withholding amount. The defendant further stated it was his intent to file a false 2011 Wisconsin income tax return and claimed an extra refund of \$3,082.00.

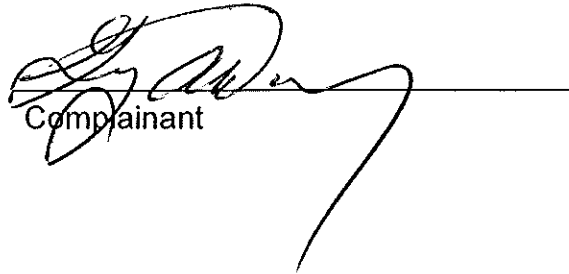
Based on the foregoing, the complainant believes this complaint to be true and correct.

Subscribed and sworn to before me,
and approved for filing on:

This 20th day of August, 2012



(Assistant)(Deputy) District Attorney



Complainant

PJC/mp