

STATE OF WISCONSIN

DA Case No.: 2016WS000150

Agency Case No.:

Plaintiff,

Court Case No.: 16CF37

-vs-

Christopher D. Zindars
Waushara County Jail
Wautoma, WI 54982
DOB: 11/06/1976
Sex/Race: M/W
Eye Color: Blue
Hair Color: Brown
Height: 5 ft 11 in
Weight: 158 lbs
Alias: Also Known As Christopher David Zindars

FILED
MELISSA M. ZAMZOW

FEB 22 2016

CIRCUIT COURT
WAUSHARA CO. WIS.

SUMMONS

Defendant

THE STATE OF WISCONSIN TO SAID DEFENDANT:

A complaint, a copy of which is attached, having been made accusing the defendant of committing the crime(s) of:

<u>THE CRIME(S) OF:</u>	<u>DATE OF VIOLATION:</u>	<u>CONTRARY TO WIS. STATUTE(S):</u>
Unauthorized Use of an Entity's Identifying Information or Documents; Repeater	04/15/2013	943.203(2)(a); 939.62(1)(b)
Unauthorized Use of an Entity's Identifying Information or Documents; Repeater	02/19/2014	943.203(2)(a); 939.62(1)(b)
Uttering a Forgery; Repeater	04/15/2013	943.38(2); 939.62(1)(b)
Uttering a Forgery; Repeater	02/19/2014	943.38(2); 939.62(1)(b)
Fraudulent Claim/Income Tax Credit	04/15/2013	71.83(2)(b)4
Fraudulent Claim/Income Tax Credit	02/19/2014	71.83(2)(b)4
Fraudulent Claim/Income Tax Credit	04/15/2013	71.83(2)(b)4

The original of such complaint has been filed in the office of the Clerk of Courts for Waushara County.

You, the defendant, are therefore summoned to appear before the Circuit Court – Criminal Division of Waushara County, at the Waushara County Courthouse, 209 South Saint Marie Street Wautoma, WI 54982 in Room 230 on:

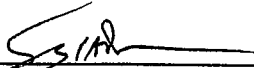
DATE/TIME: 03/01/2016 at 1:00 PM

And in case of your failure to appear, a warrant for your arrest may be issued.

STATE OF WISCONSIN - VS - Christopher D. Zindars

Your appearance before the Waushara County Circuit Court will also require that you undertake the intake/booking process. You will be required to have photo identification with you to complete that process.

Date: 2/22/16



Scott C. Blader
District Attorney
Waushara County, WI
State Bar No.: 1033953

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Court Case No.: 16CF37
ATN #:

FILED
MELISSA M. ZAMZOW

FEB 22 2016

CRIMINAL COMPLAINT

CIRCUIT COURT
WAUSHARA CO. WIS.

Defendant

- Lieutenant Mark Piechowski
- Deputy Kaye Howver
- Deputy Patrick Fox
- Deputy Gary Grenier
- Investigator Gregory Weitz,

being first duly sworn, affies and states as follows that:

Count 1: UNAUTHORIZED USE OF AN ENTITY'S IDENTIFYING INFORMATION OR DOCUMENTS, REPEATER

The above-named defendant on or about Monday, **April 15, 2013**, in the Village of Redgranite, Waushara County, Wisconsin, did intentionally use identifying information or documents, more specifically employer identification number (EIN#), name and address, of Wautoma Ace Hardware to obtain money or anything of value or benefit without the entity's authorization or consent by representing that he was the entity or was acting with the authorization or consent of the entity, contrary to sec. 943.203(2)(a), 939.50(3)(h), 939.62(1)(b) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

And further, invoking the provisions of sec. 939.62(1)(b) Wis. Stats., because the defendant is a repeater, having been convicted of at least one felony during the five year period immediately preceding the commission of this offense, which conviction(s) remain of record and unreversed, the maximum term of imprisonment for the underlying crime may be increased by not more than 2 years if the prior convictions were for misdemeanors and by not more than 4 years if the prior conviction was for a felony.

Count 2: UNAUTHORIZED USE OF AN ENTITY'S IDENTIFYING INFORMATION OR DOCUMENTS, REPEATER

The above-named defendant on or about Wednesday, **February 19, 2014**, in the Village of Redgranite, Waushara County, Wisconsin, did intentionally use identifying information or documents, more specifically employer identification number (EIN#), name and address, of Wautoma Ace Hardware to obtain money or anything of value or benefit without the entity's authorization or consent by representing that he was the entity or was acting with the authorization or consent of the entity, contrary to sec. 943.203(2)(a), 939.50(3)(h), 939.62(1)(b) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

And further, invoking the provisions of sec. 939.62(1)(b) Wis. Stats., because the defendant is a repeater, having been convicted of at least one felony during the five year period immediately preceding the commission of this offense, which conviction(s) remain of record and unreversed, the maximum term of imprisonment for the underlying crime may be increased by not more than 2 years if the prior convictions were for misdemeanors and by not more than 4 years if the prior conviction was for a felony.

Count 3: UTTERING A FORGERY, REPEATER

The above-named defendant on or about Monday, **April 15, 2013**, in the Village of Redgranite, Waushara County, Wisconsin, did utter as genuine, any forged writing or writing of a kind whereby legal rights and obligations are created, knowing the writing to have been falsely made, W-2 for calendar year 2012, contrary to sec. 943.38(2), 939.50(3)(h), 939.62(1)(b) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

And further, invoking the provisions of sec. 939.62(1)(b) Wis. Stats., because the defendant is a repeater, having been convicted of at least one felony during the five year period immediately preceding the commission of this offense, which conviction(s) remain of record and unreversed, the maximum term of imprisonment for the underlying crime may be increased by not more than 2 years if the prior convictions were for misdemeanors and by not more than 4 years if the prior conviction was for a felony.

Count 4: UTTERING A FORGERY, REPEATER

The above-named defendant on or about Wednesday, **February 19, 2014**, in the Village of Redgranite, Waushara County, Wisconsin, did utter as genuine, any forged writing or writing of a kind whereby legal rights and obligations are created, knowing the writing to have been falsely made, W-2 for calendar year 2013, contrary to sec. 943.38(2), 939.50(3)(h), 939.62(1)(b) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

And further, invoking the provisions of sec. 939.62(1)(b) Wis. Stats., because the defendant is a repeater, having been convicted of at least one felony during the five year period immediately preceding the commission of this offense, which conviction(s) remain of record and unreversed, the maximum term of imprisonment for the underlying crime

may be increased by not more than 2 years if the prior convictions were for misdemeanors and by not more than 4 years if the prior conviction was for a felony.

Count 5: FRAUDULENT CLAIM OF EARNED INCOME TAX CREDIT

The above-named defendant on or about Monday, **April 15, 2013**, in the Village of Redgranite, Waushara County, Wisconsin, did file a claim for credit under Sec. 71.07, 71.28, or 71.47 or subch. VIII or IX that is false or excessive and filed with fraudulent intent, contrary to sec. 71.83(2)(b)4, 939.50(3)(h) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

Count 6: FRAUDULENT CLAIM OF EARNED INCOME TAX CREDIT

The above-named defendant on or about Wednesday, **February 19, 2014**, in the Village of Redgranite, Waushara County, Wisconsin, did file a claim for credit under Sec. 71.07, 71.28, or 71.47 or subch. VIII or IX that is false or excessive and filed with fraudulent intent, contrary to sec. 71.83(2)(b)4, 939.50(3)(h) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

Count 7: FRAUDULENT CLAIM OF FALSE RENT HOMESTEAD CREDIT

The above-named defendant on or about Monday, **April 15, 2013**, in the Village of Redgranite, Waushara County, Wisconsin, did file a claim for credit under Sec. 71.07, 71.28, or 71.47 or subch. VIII or IX that is false or excessive and filed with fraudulent intent, contrary to sec. 71.83(2)(b)4, 939.50(3)(h) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

PROBABLE CAUSE:

Your affiant, being first duly sworn on oath, affies and states as follows:

1) That your affiant has read and reviewed the official law enforcement reports prepared by Special Agent Austin of Wisconsin Department of Revenue, Detective Nate Klapoetke of the Waushara County Sheriff's Department together with Investigator Greg Weitz of the Waushara County District Attorney's Office, said reports known to your affiant to be accurate and reliable, based upon past professional experience, and with said reports having been prepared, filed, and maintained during the ordinary course of business of said agency.

2) Your affiant reports that on March 23, 2015, law enforcement personnel of the Waushara County Sheriff's Department executed a search warrant at the residence of Rachel and Christopher Zindars M/W dob: 11/6/1976, 625 Main Street, Redgranite, Waushara County, Wisconsin. An active marijuana grow operation was located together with a variety of controlled substances and paraphernalia. While in the interior of the home, Detective Nate Klapoetke located suspected drug ledgers created by Christopher Zindars between September 2014 and March 2015. Said drug ledgers indicated that Christopher received approximately \$18,000 in proceeds through the sale of drugs. While

executing the warrant, officers also located social security numbers and identifiers of persons who were not attached to the household. During an interview with Detective Klapoetke on March 24, 2015, Christopher admitted to making approximately \$18,000 through drug sales. He also admitted to making income through a business he owned entitled CRZ Enterprises that involved sales via the internet.

3) Subsequent to the execution of the Search Warrant, Rachel Zindars made contact with Detective Klapoetke. She provided Detective Klapoetke a series of miscellaneous documents advising Detective Klapoetke that she thought her husband, Christopher Zindars, was committing tax fraud and possibly identity theft. Among the documents provided to Detective Klapoetke was a red spiral notebook containing several pages of handwritten entries. On one of the pages Christopher had written "2013" together with a variety of handwritten IP addresses with the designation "my internet connections".

4) In May of 2015, Economic Support Manager for Waushara County Department of Human Services, Kate Surprise, contacted the Waushara County District Attorney's Office to advise that none of the \$18,000 in purported revenue earned by Rachel or Christopher Zindars was disclosed to their department despite the fact that the family was on public assistance and had been for a matter of years.

5) Investigator Greg Weitz conducted follow up investigation on the income generated by the Zindars' household from calendar years 2010 through calendar years 2015. In the process, he made contact with Special Agent Michael Austin of the Wisconsin Department of Revenue (DOR). Thereafter, Special Agent Austin reviewed income and various tax filings by Christopher made to the Wisconsin Department of Revenue. Of note, were a series of tax filings made to the Wisconsin DOR by Christopher for calendar years 2012 and 2013. Specifically, Christopher submitted W-2s to the State indicating that he had been employed by Wautoma Ace Hardware for calendar years 2012 and 2013. This was noteworthy, as criminal records indicated that Zindars had been terminated from Wautoma Ace Hardware during that time frame for theft and was incarcerated.

6) On October 28, 2015, Agent Austin conducted an interview with Rachel Zindars. During this interview, Rachel confirmed that her husband, Christopher Zindars filed their 2012 and 2013 State of Wisconsin Income Taxes electronically. She recalled giving him her W-2s which he filed using his personal Hewitt Packard computer. She believed Christopher filed them from their Redgranite residence as that is where they were living during those years. She also confirmed their internet providers during that time period together with IP addresses associated with their Redgranite residence. Agent Austin noted that the IP address given matched the IP address associated with the filed W-2s received by Wisconsin DOR. According to Rachel, Christopher was the person primarily responsible for filing their taxes and he would receive the returns. She was not clear exactly how much money came from the returns or where they were deposited. However, she recalled that as a result of one of the returns the two had purchased automobiles with the proceeds.

7) Department of Revenue records confirmed Christopher filed taxes for calendar year **2012** electronically. Specifically, his 2012 taxes were filed electronically on April 15, 2013 with an IP address associated with the Redgranite residence. When Special Agent Austin inspected the W-2, he noted that the W-2 claimed Zindars made \$20,899 in wages with \$4,807 being withheld for Federal income tax, \$878 being withheld for social security

tax and \$272 being withheld for State income tax. The employer's name, address and zip code were indicated as:

a) Marquart and Van Lanen Inc. (Wautoma Ace Hardware)
983 East Plaza Road
Wautoma, Wisconsin 54982

b) Additionally, the W-2 contained the employer identification number (EIN) of Ace Hardware: 13-435XXXX. Based upon his training and experience, Agent Austin knows the employer EIN to be a unique number on file with the Department of Revenue associated to a particular business for tax purposes.

8) Special Agent Austin indicates that his review of Christopher Zindars' electronic tax filings for calendar year **2013** also revealed anomalies. Zindars electronically filed his 2013 taxes on February 19, 2014. The IP address associated with that electronic file came back to Zindars' Redgranite residence. Zindars' 2013 tax filings revealed a W-2 attachment that claimed \$24,896 in wages, tips and other compensation, \$8,713 in federal income tax withheld, \$1,644 in social security income tax withheld, \$361 in Medicare tax withheld. Additionally, the W-2 contained identifiers of Wautoma Ace Hardware which purported to verify his employment. Specifically, the 2013 W-2 contained the following:

a) Employer - Marquart and VanLanen Inc. (Wautoma Ace Hardware)
983 East Plaza Road
Wautoma, Wisconsin 54982

b) EIN of:13-435XXXX.

9) Agent Austin reports that as a result of Zindars' **2012** tax filings inclusive of his W-2, a State tax return was issued to Zindars in the amount of \$2,647 and deposited to a Walmart green dot card.

10) As a result of Zindars' **2013** W-2 data, the State of Wisconsin generated an income tax return in the amount of \$3,280. \$2,465.06 of that return was deposited into an account belonging to Christopher and Rachel Zindars at Farmers and Merchants Bank located in Berlin, Wisconsin. Said account ending in number: 616XX.

11) Agent Austin reports that as part of his investigation he did review a series of jail calls made by Christopher Zindars while a resident of the Waushara County Jail in 2015. He reviewed a jail call dated December 25, 2015 between Christopher Zindars and his mother Susan Roberts. In this jail call, Zindars admits to filing the 2012 taxes electronically without Rachel Zindars' knowledge.

12) On January 8, 2016, Agent Austin reports that he interviewed Luann VanLanen, co-owner of Wautoma Ace Hardware operating under the proprietorship of Marquart and VanLanen. VanLanen confirmed that Christopher Zindars was an employee of Wautoma Ace Hardware from March 29, 2011 through December 1, **2011** when he was terminated for theft. He did not work at the facility thereafter. VanLanen was shown a W-2 that Christopher submitted to the Wisconsin Department of Revenue for calendar year 2012 showing that he had made approximately \$20,899 in wages from Wautoma Ace. VanLanen replied, "This is fake, he did not work for Ace in 2012." VanLanen was then

shown the W-2 submitted by Zindars for calendar year 2013 showing he worked for Wautoma Ace Hardware grossing approximately \$24,896 in wages. VanLanen once again replied, "This is fake, he did not work for Ace in 2013." VanLanen provided Agent Austin a document from her accounting department confirming that Christopher worked for Wautoma Ace between March 29, 2011 until he was terminated on December 1, 2011. Additionally, VanLanen inspected the W-2s and noted that the W-2s included false federal withholdings and State withholdings.

13) Through his investigation, and upon information and belief, Agent Austin formed the opinion that Zindars used an authentic W-2 issued to him by Wautoma Ace Hardware for calendar year 2011 – and modified and reproduced it for calendar years 2012 and 2013. He likely entered false data inclusive of wages but retained the use of Ace Hardware's business name together with their unique EIN number before eventually filing each with the Wisconsin Department of Revenue.

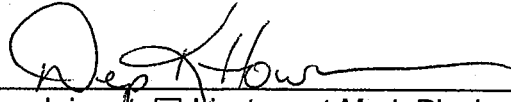
14) On January 8, 2016, Special Agent Austin again interviewed Rachel Zindars. Rachel was asked questions about Christopher's 2012 and 2013 tax returns including whether Christopher worked during those calendar years. Rachel stated that she was not sure that he did work in either of those years because she recalled him being in jail for half of calendar year 2012 and also recalled that he did not work at all in calendar year 2013. She did recall Christopher being responsible for filing taxes during those years. She recalled filing their taxes "married filing jointly" and recalled providing him her W-2s. When asked what the two had done with the 2012 return of approximately \$2,647 Rachel seemed to recall that they had used it for "daily" living expenses. She believed the two purchased automobiles in 2013.

15) Agent Austin reports that during the course of his investigation he formed the opinion that Christopher Zindars engaged in two separate counts of filing false documents with the Wisconsin Department of Revenue. One event occurring in calendar year 2013 based upon Zindars reporting of 2012 income and one event occurring in calendar year 2014 based upon his reporting of 2013 income. Specifically, on April 15, 2013 he fraudulently claimed the earned income tax credit by alleging over \$20,000 in income from Wautoma Ace Hardware during calendar year 2012. He furthered that fraud when he filed his 2013 taxes on February 19, 2014 claiming an earned income tax credit derived from his \$24,000 in alleged wages from Wautoma Ace. Through these false filings, Christopher was able to acquire almost \$6,000 from the State of Wisconsin that he was not entitled to. Each event constituting felonious offenses contrary to Wisconsin Statute 71.83(2)(b)(1)&(4).

16) Agent Austin reports that an inspection of Christopher Zindars 2012 and 2013 tax filings with the Wisconsin Department of Revenue also indicated evidence of a fraudulent claim for the **homestead credit** in calendar year 2012. This claim was made when Zindars filed his 2012 taxes on April 15, 2013 alleging that he paid \$9,000 in rent for calendar year 2012 (\$750 a month). Specifically, an inspection of Zindars' 2012 taxes revealed a "rent certificate" filed by Christopher Zindars indicating that he paid \$9,000 in rent to "Eugene Fink" between January 1, 2012 and December 31, 2012. Eugene Fink was listed as the landlord. Agent Austin identified Eugene Fink as the biological father of Rachel L. Zindars. On January 12, 2016, Agent Austin made contact with Eugene Fink. He showed Fink a copy of the "rent certificate" filed by Zindars in calendar year 2012 and Fink advised that this was the first time he seen the document. According to Fink he did

not fill any of it out. Fink reported that Christopher did not pay him rent in 2012 and the last time he received rent from Christopher was in 2009/2010 and it was \$500 a month not \$750 listed on the certificate. Agent Austin indicates that Christopher's filing of the rent certificate constituted a false claim under the "homestead" provisions of the Wisconsin Tax Code 71.83(2)(b)(A).

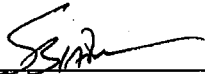
17) Your affiant further basis his complaint on the records of the Wisconsin Circuit Court Access Program, which are believed to be accurate and reliable records kept in the ordinary course of everyday business. Your affiant states that said records indicate that Christopher Zindars was convicted on May 19, 2010 for a charge of Manufacturing Delivering of THC, a Class I Felony within Waushara County Case No. 10CF10. Your affiant reports that the aforementioned conviction appears unreversed and of record thereby subjecting Zindars to increased penalty for habitual criminality pursuant to Sec. 939.62 Wis. Stats. as said convictions would have occurred within a five year period immediately preceding this event.



Complainant, Lieutenant Mark Piechowski
 Deputy Kaye Howver
 Deputy Patrick Fox
 Deputy Gary Grenier
 Investigator Gregory Weitz

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

This 22 day of February, 2016.



Scott C. Blader
District Attorney
Waushara County, WI
State Bar No.: 1033953