

STATE OF WISCONSIN

CIRCUIT COURT

MILWAUKEE COUNTY

STATE OF WISCONSIN,
P.O. Box 7857,
Madison, Wisconsin 53707-7857,

Plaintiff,

v.

Case No. 15CF _____

LATOYAH L. GRAYSON,
5510 North 92nd Street, Apt. A,
Milwaukee, Wisconsin 53225,
DOB: 05/01/1981,
Defendant.

CRIMINAL COMPLAINT

VERN BARNES, being first duly sworn, states on information and belief:

COUNT 1: ISSUE OF WORTHLESS CHECK

On or about March 7, 2014, through on or about March 20, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued multiple orders for payment amounting to \$11,079.92 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 2: ISSUE OF WORTHLESS CHECK

On or about April 4, 2014, through on or about April 5, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named defendant issued multiple orders for payment amounting to \$4,563.44 which at the time of issuance the defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 3: ISSUE OF WORTHLESS CHECK

On or about April 14, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$4,301.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 4: ISSUE OF WORTHLESS CHECK

On or about April 23, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$4,950.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 5: ISSUE OF WORTHLESS CHECK

On or about May 2, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$5,559.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 6: ISSUE OF WORTHLESS CHECK

On or about May 7, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued multiple orders for payment amounting to \$13,842.90 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 7: ISSUE OF WORTHLESS CHECK

On or about May 12, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$9,890.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 8: ISSUE OF WORTHLESS CHECK

On or about May 13, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$8,900.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 9: ISSUE OF WORTHLESS CHECK

On or about May 15, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$9,598.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 10: ISSUE OF WORTHLESS CHECK

On or about May 17, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$9,200.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 11: ISSUE OF WORTHLESS CHECK

On or about May 18, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$8,976.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 12: ISSUE OF WORTHLESS CHECK

On or about May 19, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$11,900.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 13: ISSUE OF WORTHLESS CHECK

On or about May 22, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$9,987.45 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 14: ISSUE OF WORTHLESS CHECK

On or about May 27, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named defendant issued multiple orders for payment amounting to \$39,562.76 which at the time of issuance the defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 15: ISSUE OF WORTHLESS CHECK

On or about May 31, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$14,475.08 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 16: ISSUE OF WORTHLESS CHECK

On or about June 18, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued multiple orders for payment amounting to \$23,090.82 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 17: ISSUE OF WORTHLESS CHECK

On or about July 15, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant issued an order for payment amounting to \$2,387.00 which at the time of issuance the Defendant intended that the payments not be paid contrary to Wis. Stat. §§ 943.24(2) and 939.50(3)(i).

Upon conviction for this offense, a Class I Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 3 years and 6 months, or both.

COUNT 18: THEFT BY FRAUD

On or about March 26, 2014, through on or about May 16, 2014, in the city and county of Milwaukee, State of Wisconsin the above-named Defendant obtained title to property, cash totaling approximately \$5,195.65, of the Department of Revenue with false representations which were known to be false, made with intent to defraud and did defraud the Department of Revenue contrary to Wis. Stat. §§ 943.20(1)(d) and 943.20(3)(bm).

Upon conviction for this offense, a Class H Felony, the maximum possible penalty is a fine not to exceed \$10,000 or imprisonment not to exceed 6 years, or both.

PROBABLE CAUSE

Your complainant is employed as a Special Agent with the State of Wisconsin, Department of Revenue, Criminal Investigations Section, Milwaukee, Wisconsin, and has been employed there since 1983. Your complainant has reviewed the records of the Wisconsin Department of Revenue (DOR) as they pertain to Latoyah L. Grayson. As a part of this investigation, your complainant also subpoenaed records relating to bank account numbers used by the Defendant and records of Internet service providers.

Based upon records of DOR, on or about February 4, 2014, Latoyah Grayson called DOR after she received a letter regarding her 2008 and 2010 returns being audited and adjusted. Following those adjustments, she owed \$1,804.53 for those two years. She had also failed to file her 2009 taxes, but after being informed, she filed them electronically on March 6, 2014, which showed that she owed \$127.00 for 2009. Ms. Grayson was also assessed a late filing fee, negligence penalty and delinquent interest.

On or about March 7, 2014, Ms. Grayson called DOR to ask about her balance, now that she had filed her 2009 return. She was told the amount of the balance which DOR records show

was \$2,165.73. Shortly after this call, a payment of \$2,192.73 was entered on Latoyah Grayson's "My Tax Account" using account number 4024019076 with a routing number for Guaranty Bank. Shortly after this payment was set up, Ms. Grayson again called DOR and this time asked how quickly the payment would process. She stated she made payment in full on the DOR website. Ms. Grayson was informed the payment should process overnight. She was also informed that her payment was for \$27 more than what was owed, and she would receive a refund of that amount. On March 10, 2014, Ms. Grayson called DOR again to confirm that her payment had posted.

On March 12, 2014, another payment for \$2,192.73 was submitted to Ms. Grayson's "My Tax Account" this time listing account number 4024018089 also from Guaranty Bank. On March 13, 2014, DOR received information that the Guaranty Bank submission from March 7, 2014, had been reversed citing no such account at Guaranty Bank. Another payment was submitted through Ms. Grayson's "My Tax Account" on March 15, 2014, for \$2,195.73 from an account later found to be fictitious from Bank of America. On March 18, 2014, DOR received the reversal of the March 12, 2014, submission.

This pattern continued with approximately 28 "payments" submitted on Ms. Grayson's "My Tax Account" for various amounts throughout March, April, May, and June utilizing fictitious account numbers and 13 different bank's routing numbers:

DATE SUBMITTED	BANK (ROUTING #)	ACCOUNT NO.	AMOUNT
3/15/14	Bank of America	4024018070	\$2,195.73
3/18/14	Wells Fargo	182372895462	\$2,195.73
3/19/14	Guaranty	40240119075	\$2,303.00
4/4/14	US Bank	4024018071	\$2,975.00
4/4/14	Guaranty	4024018074	\$80.00
4/5/14	Guaranty	392372895462	\$1,508.44

4/14/14	Bank of America	4034059165	\$4,301.00
4/23/14	Bank of America	4023979167	\$4,950.00
5/2/14	CitiBank	6024018078	\$5,559.00
5/7/14	Bank of America	25637288078807	\$7,852.90
5/7/14	Bank of Ozarks	182372895467	\$6,000.00
5/12/14	NY Community Bank	6404059054	\$9,890.00
5/13/14	Fairbank State Bank	6519204109	\$8,900.00
5/15/14	American State Bank	7904021467	\$9,598.00
5/17/14	NY Community Bank	8290721654	\$9,200.00
5/18/14	Alaska USA FCU	0125370843	\$8,976.00
5/19/14	TD Bank NA	4131162762	\$11,900.00
5/22/14	Alaska USA FCU	4025092159	\$9,987.45
5/27/14	Alaska USA FCU	293283976543	\$13,900.00
5/27/14	Alaska USA FCU	482372895562	\$12,675.00
5/27/14	Deutsche Bank Trust	3568802827	\$12,987.76
5/29/14	City National Bank of NJ	91710880652	\$11,590.00
5/31/14	Bank of America	1227068535	\$14,475.08
6/18/14	City National Bank of NJ	182372895466	\$5,344.92
6/18/14	City National Bank of NJ	182372895463	\$5,500.00
6/18/14	Deutsche Bank Trust	485119610549	\$5,344.92
6/18/14	Bank of America	4024018078	\$6,900.98

Most of the above listed "payments" submitted from Ms. Grayson's "My Tax Account" were reversed by June 10, 2014. On June 10, 2014, DOR noticed that \$5,203.05 in checks had been sent to Ms. Grayson from March 26, 2014, through May 16, 2014, and another \$2,825.01 had been paid to other state agencies to cover Ms. Grayson's debts to those agencies through the tax refund intercept program. DOR reversed the payments to other state agencies but was only able to stop payment on a check for \$7.40 that was just being processed. The checks from DOR that had been sent to Latoyah Grayson, which were also endorsed by Latoyah Grayson and cashed, totaled \$5,195.65.

Your complainant obtained bank records from Guaranty Bank that showed that the only account in the name of Latoyah Grayson was an account ending in 1719 and statements showed that she had a balance of negative \$166.52 on February 28, 2014. There were no transactions on that account through June 30, 2014.

Special Agent Gary Wachtl and your complainant met with Latoyah Grayson on July 29, 2014, at her home at 5510 North 92nd Street, Apt. A, Milwaukee, Wisconsin. During that conversation, Ms. Grayson confirmed that she received and cashed a check from DOR for over \$3,000 as well as other checks for \$40 and \$400. Ms. Grayson admitted that she had made initial "payments" from Guaranty bank that "bounced." Your complainant pointed out that the five account numbers she had listed for Guaranty Bank did not exist there. Your complainant also told her that the account that did exist there in her name had a different account number and a negative balance. Latoyah Grayson did not dispute this. Your complainant asked her how she thought she could cover the payment by using fictitious account numbers, and she said she thought she could cover it with money from her federal tax refund.

The Special Agents pointed out that after her initial "payments" from Guaranty Bank she went on to make numerous other fictitious payments on other accounts. At first Ms. Grayson denied this but then acknowledged that she made all these transactions after your complainant informed her that the "payments" had been traced to her computer. During the interview, Ms. Grayson eventually admitted that the accounts were fictitious, and there was no money in them. She said she had a friend's help to do this. She claimed the friend's name was "Mica." Ms. Grayson agreed that she knew this was wrong and that doing this was a crime. She stated various times she thought she would be going to jail for this.

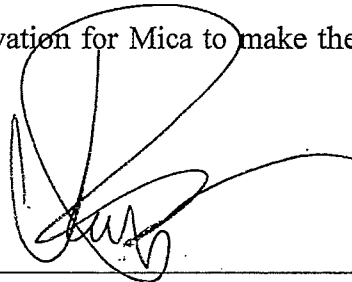
At subsequent interviews with your complainant and Special Agent Wachtl, Ms. Grayson confirmed that all the accounts used to make "payments" to DOR from March 7, 2014, to April 23, 2014, except for a US Bank account used on April 4, 2014, were phony accounts that she made up. She stated that the US Bank account ending in 8071 was a real account, but at the time of the payment she had no money in it.

Eric Newell has lived with Latoyah Grayson on and off since about 2009. He is the father of one of Grayson's children. Newell owed money to DOR due to an audit of his 2011 income tax return. He was notified of this debt by mail sent to 5510 North 92nd Street in Milwaukee, Wisconsin, on February 7, 2014, July 7, 2014, and July 11, 2014. On July 15, 2014, a "payment" of \$2,387 was received on Newell's "My Tax Account." The "payment" used account number 4024018089 and a Bank of America routing number. This payment was reversed on July 21, 2014, as no such account existed.

The account number used for this payment to Newell's "My Tax Account" was the same account number used by Latoyah Grayson to make a payment on her "My Tax Account" on March 12, 2014. Your complainant obtained records from Time Warner Cable which showed that all of the "payments" submitted in Latoyah Grayson's "My Tax Account" on June 19, 2014, and the "payment" submitted in Eric Newell's "My Tax Account" on July 15, 2014, were submitted from the same Internet account. The account was registered to Shaunita Bland at 5510 North 92nd Street, Apt. 4, Milwaukee, Wisconsin. In previous interviews, Ms. Grayson admitted to your complainant that her Internet account was in her niece Shaunita's name.

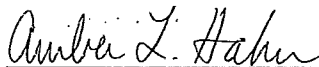
On September 23, 2014, your complainant and Special Agent Wachtl interviewed Eric Newell regarding the July 15, 2014, payment on his "My Tax Account." Newell denied making the July 15, 2014, payment. On September 23, 2014, your complainant and Special

Agent Wachtl also interviewed Latoyah Grayson about the "payment" on Newell's account. Grayson denied having any involvement in this payment, and she stated she believed Mica may have done it because she texted Mica after the second meeting with the agents (which occurred July 29th) telling Mica that she was being investigated. Grayson stated she believes Mica made the payment on Newell's account because Grayson had told on Mica. She had no explanation when she was confronted with the fact that the payment was made before the meeting with Special Agents that Grayson stated was motivation for Mica to make the payment on Newell's account.



VERN BARNES
Special Agent
Wisconsin Department of Revenue

Subscribed and sworn to before me and approved
for filing this 16th day of December, 2015.



AMBER L. HAHN
Assistant Attorney General and
Special Prosecutor for Milwaukee County
State Bar No. 1056851

Wisconsin Department of Justice
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