

FILED
09-27-2018
Clerk of Circuit Court
Ashland County, WI
2018CF000225
Honorable Kelly J
McKnight
Branch null

STATE OF WISCONSIN	CIRCUIT COURT	ASHLAND COUNTY
STATE OF WISCONSIN	Plaintiff,	DA Case No.: 2018AS000342 Assigned DA/ADA: Ruth D. Kressel Agency Case No.: Dept of Revenue Court Case No.: 18CF_____ ATN:
vs.		
JILL M. KOZITZA 223 7Th Ave E Ashland, WI 54806 DOB: 08/17/1969 Sex/Race: F/W		CRIMINAL COMPLAINT
Defendant.		

For Official Use

The undersigned Special Agent of the Wisconsin Department of Revenue, Office of Criminal Investigation, being first duly sworn, states:

Count 1: THEFT - BUSINESS SETTING OVER \$10,000

The above-named defendant on and between March 10, 2014 through March 24, 2018, Ashland County, Wisconsin, by virtue of her employment, having possession of negotiable writings having a value greater than \$10,000, of another did transfer such negotiable writings without the owner's consent, to wit: having possession of checks on the account of Clark & Clark LLC and West II Bldg. Corp converted the sum of \$228,822.01 to her own use, contrary to the defendant's authority, and with intent to convert the property to her own use, contrary to sec. 943.20(1)(b) and (3)(c), 939.50(3)(g) Wis. Stats., a Class G Felony, and upon conviction may be fined not more than Twenty Five Thousand Dollars (\$25,000), or imprisoned not more than ten (10) years, or both.

Count 2: FORGERY

The above-named defendant on or about Monday, March 10, 2014, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority, to wit: wrote Check #1894 on the account of Clark & Clark LLC in the amount of \$1,500.00, contrary to sec. 943.38(1), 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 3: FORGERY

The above-named defendant on or about Monday, June 16, 2014, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority, to wit: wrote Check #1973 on the account of Clark & Clark LLC in the amount of \$2,000.00, contrary to sec. 943.38(1), 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 4: FORGERY

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The above-named defendant on or about Monday, November 17, 2014, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority, to wit: wrote Check #2125 on the account of Clark & Clark LLC in the amount of \$2,700.00, contrary to sec. 943.38(1), 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 5: FORGERY

The above-named defendant on or about Thursday, February 19, 2015, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority, to wit: wrote Check #2220 on the account of Clark & Clark LLC in the amount of \$1,649.29, contrary to sec. 943.38(1), 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: FORGERY

The above-named defendant on or about Thursday, March 05, 2015, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority, to wit: wrote Check #2229 on the account of Clark & Clark LLC in the amount of \$2,400.00, contrary to sec. 943.38(1), 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: FORGERY

The above-named defendant on or about Thursday, March 12, 2015, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority, to wit: wrote Check #2247 on the account of Clark & Clark LLC in the amount of \$1,900.00, contrary to sec. 943.38(1), 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 8: FORGERY

The above-named defendant on or about Monday, March 16, 2015, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority, to wit: wrote Check #2570 on the account of West II Bldg. Corp in the amount of \$1,500.00, contrary to sec. 943.38(1), 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 9: FORGERY

The above-named defendant on or about Thursday, April 09, 2015, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority, to wit: wrote Check #2279 on the account of Clark & Clark LLC in the amount of \$1,424.89, contrary to sec. 943.38(1), 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.

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Count 10: FORGERY

The above-named defendant on or about Thursday, January 14, 2016, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #2491 on the account of Clark & Clark LLC in the amount of \$1,516.25, contrary to sec. 943.38(1), 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 11: FORGERY

The above-named defendant on or about Thursday, February 11, 2016, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , wrote Check #2506 on the account of Clark & Clark LLC in the amount of \$1,802.50, contrary to sec. 943.38(1), 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 12: FORGERY

The above-named defendant on or about Thursday, March 24, 2016, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #2539 on the account of Clark & Clark LLC in the amount of \$3,000.00, contrary to sec. 943.38(1), 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 13: FORGERY

The above-named defendant on or about Tuesday, April 26, 2016, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #2650 on the account of West II Bldg. Corp. in the amount of \$1,087.79, contrary to sec. 943.38(1), 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 14: FORGERY

The above-named defendant on or about Tuesday, May 24, 2016, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #2579 on the account of Clark & Clark LLC in the amount of \$1,715.16, contrary to sec. 943.38(1), 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 15: FORGERY

The above-named defendant on or about Tuesday, January 03, 2017, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #2700 on the account of West II Bldg. Corp. in the amount

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of \$1,897.24, contrary to sec. 943.38(1), 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 16: FORGERY

The above-named defendant on or about Friday, February 03, 2017, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #2746 on the account of Clark & Clark in the amount of \$3,000.00, contrary to sec. 943.38(1), 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 17: FORGERY

The above-named defendant on or about Thursday, March 02, 2017, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #2711 on the account of West II Bldg. Corp. in the amount of \$1,000.00, contrary to sec. 943.38(1), 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 18: FORGERY

The above-named defendant on or about Friday, April 07, 2017, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #2787 on the account of Clark & Clark LLC in the amount of \$2,500.00, contrary to sec. 943.38(1), 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 19: FORGERY

The above-named defendant on or about Tuesday, January 02, 2018, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #2995 on the account of Clark & Clark LLC in the amount of \$1,598.27, contrary to sec. 943.38(1), 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 20: FORGERY

The above-named defendant on or about Friday, January 12, 2018, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority , to wit: wrote Check #3007 on the account of Clark & Clark LLC in the amount of \$1,342.17, contrary to sec. 943.38(1), 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 21: FORGERY

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The above-named defendant on or about Monday, February 12, 2018, Ashland County, Wisconsin, with intent to defraud, did falsely make a check so that it purported to have been made by authority of one who did not give such authority, to wit: wrote Check #3033 on the account of Clark & Clark LLC in the amount of \$1,530.89, contrary to sec. 943.38(1), 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 22: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT

The above-named defendant on or about Friday, February 07, 2014, Ashland County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by this chapter, or to obtain a refund or credit with fraudulent intent, to wit: failed to report \$24,820.50 of income on her 2013 income tax return, contrary to sec. 71.83(2)(b)1, 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 23: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT

The above-named defendant on or about Wednesday, February 04, 2015, Ashland County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by this chapter, or to obtain a refund or credit with fraudulent intent, to wit: failed to report \$27,533.44 of income on her 2014 income tax return, contrary to sec. 71.83(2)(b)1, 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 24: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT

The above-named defendant on or about Monday, March 14, 2016, Ashland County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by this chapter, or to obtain a refund or credit with fraudulent intent, to wit: failed to report \$57,912.70 of income on her 2015 income tax return, contrary to sec. 71.83(2)(b)1, 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 25: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT

The above-named defendant on or about Friday, February 24, 2017, Ashland County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by this chapter, or to obtain a refund or credit with fraudulent intent, to wit: failed to report \$44,651.68 of income on her 2016 income tax return, contrary to sec. 71.83(2)(b)1, 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 26: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT

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The above-named defendant on or about Wednesday, February 28, 2018, Ashland County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by this chapter, or to obtain a refund or credit with fraudulent intent, to wit: failed to report \$105,081.99 on her 2017 income tax return, contrary to sec. 71.83(2)(b)1, 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 27: FRAUDULENT WRITINGS

The above-named defendant on or about Wednesday, December 07, 2016, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2710 from Jill Kozitza to APG Media of Wisconsin, contrary to sec. 943.39(1), 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 28: FRAUDULENT WRITINGS

The above-named defendant on or about Monday, January 09, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2731 from Jill Kozitza to HIBU, Inc.-West, contrary to sec. 943.39(1), 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 29: FRAUDULENT WRITINGS

The above-named defendant on or about Tuesday, January 17, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2737 from Jill Kozitza to Charter, contrary to sec. 943.39(1), 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 30: FRAUDULENT WRITINGS

The above-named defendant on and between January 27, 2017 and February 1, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2745 from Jill Kozitza to Thomas Reuters-West, contrary to sec. 943.39(1), 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 31: FRAUDULENT WRITINGS

The above-named defendant on and between February 3, 2017 and February 5, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks

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accounting system by changing the payee in the records on Check #2746 from Jill Kozitza to Printing Plus, contrary to sec. 943.39(1), 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 32: FRAUDULENT WRITINGS

The above-named defendant on or about Wednesday, February 22, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2759 from Jill Kozitza to Lexis Nexis, contrary to sec. 943.39(1), 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 33: FRAUDULENT WRITINGS

The above-named defendant on or about Friday, April 14, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2788 from Jill Kozitza to State Bar of Wisconsin, contrary to sec. 943.39(1), 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 34: FRAUDULENT WRITINGS

The above-named defendant on and between June 1, 2017 and June 2, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2814 from Jill Kozitza to HIBU Inc.-West, contrary to sec. 943.39(1), 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 35: FRAUDULENT WRITINGS

The above-named defendant on and between July 5, 2017 and July 7, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2841 from Jill Kozitza to State Bar of Wisconsin, contrary to sec. 943.39(1), 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 36: FRAUDULENT WRITINGS

The above-named defendant on or about Thursday, August 10, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2865 from Jill Kozitza to State Bar of Wisconsin, contrary to sec. 943.39(1), 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 37: FRAUDULENT WRITINGS

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The above-named defendant on or about Tuesday, September 05, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2885 from Jill Kozitza to Von Holzens, contrary to sec. 943.39(1), 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 38: FRAUDULENT WRITINGS

The above-named defendant on and between September 12, 2017 and September 13, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2886 from Jill Kozitza to Norvado, contrary to sec. 943.39(1), 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 39: FRAUDULENT WRITINGS

The above-named defendant on or about Monday, October 09, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2916 from Jill Kozitza to State Bar of Wisconsin, contrary to sec. 943.39(1), 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 40: FRAUDULENT WRITINGS

The above-named defendant on or about Thursday, November 16, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2952 from Jill Kozitza to Card Member Services, contrary to sec. 943.39(1), 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 41: FRAUDULENT WRITINGS

The above-named defendant on or about Tuesday, December 05, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2972 from Jill Kozitza to Lexis Nexis, contrary to sec. 943.39(1), 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 42: FRAUDULENT WRITINGS

The above-named defendant on or about Wednesday, December 27, 2017, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #2993 from Jill Kozitza to Wisconsin

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Title, contrary to sec. 943.39(1), 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 43: FRAUDULENT WRITINGS

The above-named defendant on and between January 25, 2018 and January 26, 2018, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #3027 from Jill Kozitza to Card Member Services, contrary to sec. 943.39(1), 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 44: FRAUDULENT WRITINGS

The above-named defendant on and between February 16, 2018 and February 20, 2018, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #3036 from Jill Kozitza to Northern Business Products, contrary to sec. 943.39(1), 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 45: FRAUDULENT WRITINGS

The above-named defendant on and between February 23, 2018 and February 26, 2018, Ashland County, Wisconsin, being an employee of a corporation, with intent to defraud, did falsify any record belonging to that corporation, to wit: while an employee of Clark & Clark LLC falsified an entry in law firms QuickBooks accounting system by changing the payee in the records on Check #3046 from Jill Kozitza to Northern Business Products, contrary to sec. 943.39(1), 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 complainant is a Special Agent of the Office of Criminal Investigation, the Wisconsin Department of Revenue and conducted an investigation after bank records were subpoenaed by the Wisconsin Department of Revenue on Jill M. Kozitza, DOB 08/17/1969, hereinafter referred to as the defendant.

As a result of obtaining the bank records and upon review of them the records reflected deposits into her bank accounts in the years 2013 through 2017 were significantly higher than the income reported on the defendant's income tax return. During that time period, the defendant was employed as a secretary and bookkeeper for Clark & Clark Law Offices hereinafter referred to as Clark and Clark LLC, a corporation, located in the City and County of Ashland, Wisconsin from approximately March of 2013 until March 28, 2018 when the defendant's authorization on the accounts was terminated. The defendant's responsibilities at the law office of Clark & Clark LLC included processing accounts payable, accounts receivable, and payroll. The defendant used QuickBooks to write checks for accounts payable and payroll which came out of the general account and payroll checks came out of a separate payroll account, both accounts which were from Associated Bank. In addition to the responsibilities for Clark & Clark LLC, and while an employee of Clark & Clark LLC the defendant also processing accounts payable, accounts receivable, and payroll handled

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an account through another corporation entitled West II Bldg. Corp. Scott Clark is the sole proprietor of both businesses: Clark & Clark LLC and West II Bldg. Corp. Based upon a review of the documents obtained from the defendant's bank account, it appeared that the defendant took money in the form of checks from both : Clark & Clark LLC and West II Bldg. Corp. This determination was made by a review of her banking account deposits and copies of checks deposited and compared to the income reported on her tax returns. It was also determined during the review of the records that the defendant held a part-time position as a bookkeeper for Smiling Faces Child Care Center and received checks that were deposited into her account but not included as income in her income tax returns.

On March 28, 2018 Wisconsin Department of Revenue Special Agent Nicholas Weidman went to the Clark & Clark Law Office in Ashland, Wisconsin and spoke to the defendant. The defendant acknowledged that although she did not have a college degree she had taken some bookkeeping classes and she is the bookkeeper and processes accounts payable and accounts receivable and payroll for Clark & Clark LLC. The defendant was also employed previously at the accounting firm of Ehler's & Pierce CPAs Inc. as a bookkeeper. Special Agent Weidman asked the defendant if she had authority to sign checks that are written out for payroll or to pay invoices and the defendant said no that Scott Clark is the only one who signs the payroll checks and checks from the Clark & Clark LLC general account and require both his and her signature. When asked if the defendant had ever been asked by Scott Clark to sign checks with Scott Clark's name, the defendant said no that Scott Clark always signs his own name. When asked if there had been rare occasions when the defendant had been asked to sign Scott Clark's name on a check because he was too busy, the defendant replied that has never happened and that checks are always signed by Scott Clark. Special Agent Weidman indicated to the defendant that the reason for the interview was because of the deposits to her checking account were much higher than the wages reported on her W-2 forms. While Special Agent Weidman was speaking to the defendant, a UPS delivery person came in to the Clark & Clark Law Office requesting a signature for the receipt of a delivery and after signing for it, the defendant picked up the packages and asked to be excused and walked out of her office where the interview had been taking place and walked into the office of Scott Clark which was down the hallway.

After some time had elapsed, Scott Clark and the defendant came out of the room and Scott Clark asked if he could talk to Special Agent Weidman in the library room. At that point, the defendant, Special Agent Weidman, and Scott Clark entered the library and Scott Clark indicated to Special Agent Weidman that the defendant had made him aware of the fact that she had been forging checks and embezzling money from his business. Special Agent Weidman asked the defendant if it was okay that Scott Clark is in the room to discuss her finances and tax matters and the defendant stated that he could remain in the room while discussing her finances and tax returns. During the rest of the interview the defendant was generally quiet and only gave one or two word responses and apologized to Scott Clark several times.

The defendant stated among other things that the checks she wrote out to herself were labeled as office expenses in QuickBooks accounting records for Clark & Clark LLC and the money came out of the Clark & Clark LLC general account. Scott Clark asked the defendant if she had written checks to herself from his other business, West II Bldg. Corp., and the defendant indicated that she had and they were labeled as repairs and maintenance in the QuickBooks accounting records for West II Bldg. Corp. When asked how long she had been stealing from Scott Clark, the defendant said that she didn't know and when asked how much she had stolen, the defendant said that she didn't know but she could look at her bank statements to find out.

Scott Clark provided an Affidavit of Forgery indicating that at no time was Jill Kozitza, the defendant herein authorized to sign his name or forge his name on any check from the following accounts:

1. Clark & Clark LLC general account;
2. Clark & Clark LLC payroll account;
3. Clark & Clark LLC trust account;

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4. West II Bldg. Corp. general account.

Said statement was sworn and notarized by Special Agent Nicholas Weidman. In the course of reviewing the QuickBooks bookkeeping records for both Clark & Clark LLC and West II Bldg. Corp., the defendant had written out multiple checks in her name on the general account of Clark & Clark LLC. Special Agent Nicholas Weidman reviewed the Clark & Clark LLC and West II Bldg. Corp. account records, including cancelled checks and QuickBooks entries and based upon reviewing the documents and in meeting with Scott W. Clark, the records revealed that there had been the sum of \$228,822.01 converted to the defendant's own use from these accounts. This amount was converted by the defendant writing checks to herself on the Clark & Clark LLC and West II Bldg. Corp. accounts.

On March 29, 2018 Scott W. Clark provided a letter that itemized thirteen checks written between January 1, 2018 and March 25, 2018 all from the account of Clark & Clark LLC that had not been written by Scott W. Clark in which the defendant signed an acknowledgement indicating that the attached checks are unauthorized and forgeries. These checks were all written to the defendant as the payee, signed by what appeared to be Scott W. Clark and the defendant's signature and deposited into the defendant's bank account as follows:

Check #	Check Dated	Check Amount
2995	01/02/2018	1,598.27
3007	01/12/2018	1,342.17
3017	01/18/2018	698.98
3027	01/25/2018	2,532.90
3029	02/02/2018	957.27
3033	02/12/2018	1,530.89
3034	02/16/2018	759.18
3036	02/16/2018	3,200.00
3046	02/23/2018	1,127.86
3057	03/05/2018	987.25
3058	03/09/2018	1,985.16
3060	03/15/2018	972.15
3070	03/25/2018	<u>1,978.15</u>
Total:		\$ 19,670.22

After further review of both the checks and the QuickBooks bookkeeping records, there were over 140 checks that were written from the Clark & Clark LLC general, Clark & Clark LLC payroll or West II Bldg. Corp. not authorized by Scott W. Clark. These checks were all made payable to Jill Kozitza and had what appeared to be the signature of Scott W. Clark and the defendant but Scott W. Clark did not give authorization for his name to be signed nor did he sign the checks. Some of these checks are as set forth below, all of which were made payable to Jill Kozitza, the defendant herein from the respective accounts:

	Date	Check Number	Account	Amount
A.	March 10, 2014	1894	Clark & Clark LLC general	\$ 1,500.00
B.	June 16, 2014	1973	Clark & Clark LLC general	\$ 2,000.00
C.	November 17, 2014	2125	Clark & Clark LLC general	\$ 2,700.00
D.	February 19, 2015	2220	Clark & Clark LLC general	\$ 1,649.29
E.	March 5, 2015	2229	Clark & Clark LLC general	\$ 2,400.00
F.	March 12, 2015	2247	Clark & Clark LLC general	\$ 1,900.00
G.	March 16, 2015	2570	West II Bldg. Corp.	\$ 1,500.00
H.	April 9, 2015	2279	Clark & Clark LLC general	\$ 1,424.89
I.	January 14, 2016	2491	Clark & Clark LLC general	\$ 1,516.25

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J.	February 11, 2016	2506	Clark & Clark LLC general	\$ 1,802.50
K.	March 24, 2016	2539	Clark & Clark LLC general	\$ 3,000.00
L.	April 26, 2016	2650	West II Bldg. Corp.	\$ 1,087.79
M.	May 24, 2016	2579	Clark & Clark LLC general	\$ 1,715.16
N.	January 3, 2017	2700	West II Bldg. Corp.	\$ 1,897.24
O.	February 3, 2017	2746	Clark & Clark LLC general	\$ 3,000.00
P.	March 2, 2017	2711	West II Bldg. Corp.	\$ 1,000.00
Q.	April 7, 2017	2787	Clark & Clark LLC general	\$ 2,500.00
R.	January 2, 2018	2995	Clark & Clark LLC general	\$ 1,598.27
S.	January 12, 2018	3007	Clark & Clark LLC general	\$ 1,342.17
T.	February 12, 2018	3033	Clark & Clark LLC general	\$ 1,530.89

Special Agent Nicholas Weidman also determined based upon a review of the 2013 through 2017 Wisconsin income tax returns filed by the defendant that the defendant failed to report as income the following:

1. On February 7, 2014 when the defendant filed her income tax return for tax year 2013, she failed to include income in the amount of \$355.50 from Smiling Faces Child Care Center; \$24,465.00 in casino winnings for a total of unreported income of \$24,820.50;
2. On February 14, 2015 when the defendant filed her income tax return for tax year 2014, she failed to report income in the amount of \$245.00 from Smiling Faces Child Care Center; \$8,060.40. in casino winnings and \$19,228.04 from the monies she took from Clark & Clark LLC and/or West II Bldg. Corp for a total of unreported income of \$27,533.44;
3. On March 16, 2016 when the defendant filed her income tax return for tax year 2015, she failed to report income in the amount of \$653.50 from Smiling Faces Child Care Center; \$8,700.00 in casino winnings and \$48,489.20 from the monies she took from Clark & Clark LLC and/or West II Bldg. Corp for a total of unreported income of \$57,912.70;
4. On February 24, 2017 when the defendant filed her income tax return for tax year 2016, she failed to report income in the amount of \$505.00 from Smiling Faces Child Care Center; and \$44,146.68 from the monies she took from Clark & Clark LLC and/or West II Bldg. Corp for a total of unreported income of \$44,651.68;
5. On February 28, 2018 when the defendant filed her income tax return for tax year 2017, she failed to report income in the amount of \$550.00 from Smiling Faces Child Care Center; \$10,379.00 in casino winnings and \$94,152.89 from the monies she took from Clark & Clark LLC and/or West II Bldg. Corp for a total of unreported income of \$105,081.99.

During the course of speaking to the defendant as well as reviewing the QuickBooks for Clark & Clark LLC and/or West II Bldg. Corp., Special Agent Nicholas Weidman determined that the defendant would create and /or write a check under the QuickBooks accounting program. Then either after the initial check was created or at a later time and/or date, which is reflected in QuickBooks programming, the defendant would return into the QuickBooks account program for Clark & Clark LLC and/or West II Bldg. Corp. and change and edit the fields in the program to reflect another payee and/or a different expense so the payee was not the defendant even though all of the checks initially were written in the defendant's name as the payee based upon a review of the cancelled checks that had cleared the bank. Specifically, upon review of the QuickBooks accounting for Clark & Clark LLC and/or West II Bldg. Corp. and a review of the checks that were actually cashed or deposited and cleared the bank from the Clark & Clark LLC and/or West II Bldg. Corp. bank accounts there were numerous instances in which the records were edited and/or modified. The list below contains random entries of some of the numerous records of the corporations Clark & Clark LLC and West II Bldg. Corp. that were edited and modified either at the time or a later date, and are from QuickBooks entries in the Clark & Clark LLC and/or West II Bldg. Corp.:

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- a. On December 7, 2016 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects APG Media of Wisconsin as the payee for Check #2710 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2710.
- b. On January 9, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects HIBU, Inc.-West as the payee for Check #2731 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2731.
- c. On January 17, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Charter as the payee for Check #2737 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2737.
- d. On and between January 27, 2017 and February 1, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Thomas Reuters West as the payee for Check #2745 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2745.
- e. On and between February 3, 2017 and February 5, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Printing Plus as the payee for Check #2746 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2746.
- f. On February 22, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Lexis Nexis as the payee for Check #2759 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2759.
- g. On April 14, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects State Bar of Wisconsin as the payee for Check #2788 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2788.
- h. On and between June 1, 2017 and June n2, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects HIBU, Inc.-West as the payee for Check #2814 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2814.
- i. On and between July 5, 2017 and July 7, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects State Bar of Wisconsin as the payee for Check #2841 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2841.
- j. On August 10, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects State Bar of Wisconsin as the payee for Check #2865 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2865.
- k. On September 5, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects VonHolzens as the payee for Check #2885 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2885.
- l. On and between September 12, 2017 and September 13, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Norvado as the payee for Check #2886 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2886.
- m. On October 9, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects State Bar of Wisconsin as the payee for Check #2916 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2916.
- n. On November 16, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Card Member Services as the payee for Check #2952 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2952.
- o. On December 5, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Lexus Nexus as the payee for Check #2972 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2972.

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- p. On December 27, 2017 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Wisconsin Title as the payee for Check #2993 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #2993.
- q. On and between January 25, 2018 and January 26, 2018 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Card Member Services as the payee for Check #3027 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #3027.
- r. On and between February 16, 2018 and February 20, 2018 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Northern Business Products as the payee for Check #3036 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #3036.
- s. On and between February 23, 2018 to February 26, 2018 the payee in QuickBooks accounting program for Clark & Clark LLC general account reflects Northern Business Products as the payee for Check #3046 when upon review of the cancelled check that cleared the bank, Jill Kozitza is the payee for Check #3046.

On April 24, 2018 Special Agent Nicholas Weidman interviewed the defendant at the defendant's attorney's office at which time Special Agent Weidman summarized the information that the defendant gave verifying that the defendant worked at Clark & Clark LLC and during the same time from March of 2013 to end of March of 2018 when she was fired from her position at Clark & Clark LLC because she had forged checks from Clark & Clark LLC and/or West II Bldg. Corp. and had received extra income. The defendant responded that she didn't think of it as income but she understood now. The defendant also indicated that she knew it was wrong but she never considered the money as income thinking that if she had something to make the money back then she would put it back. When asked if she had paid any of the money back to Scott Clark from Clark & Clark the defendant stated no adding that it usually happened after she had already spent the money and then she would write a check and would do it again thinking that she could fix it but she never thought of it as income because she had not earned it.

When asked if she had ever kept track of how much money she had received the defendant said no but when asked if Scott Clark's calculation of around \$230,000.00 was accurate, the defendant said she guessed if Scott Clark was looking at it that it was a pretty accurate figure because he is pretty detailed and oriented when it comes to that stuff. When asked if she forged the checks from Scott Clark's account while she worked in Scott Clark's office, the defendant said yes. When the defendant was asked if she would forge the checks anywhere else the defendant said no. When asked if Scott Clark ever gave her any loans, the defendant stated that at one point he gave her a \$2,000.00 advance but she couldn't remember exactly when and that \$50.00 was taken off of her paychecks to repay the loan. When asked if most of the forged checks came out of the general account the defendant said yes. The defendant did indicate that Scott Clark would have given her a bonus at Christmas time and on her birthday and then one time a big bonus several years ago that came out of the payroll account. When asked if there was any reason the defendant would be writing a check out of the West II Bldg. Corp. account which was also an account which the defendant had access to for purposes of bookkeeping, the defendant indicated there would not be a reason why she would write a check from the West II Bldg. Corp. accounts.

Special Agent Weidman asked if the defendant would write something just to make the checks look real and the defendant said yes. When asked what she may have written in the memo to make the check look legitimate she indicated she may have put a loan in there on one or two but most of the time she didn't put anything. She didn't remember on most occasions. When asked if she had written checks out of the payroll account that were forged the defendant said yeah, she guessed so that Scott Clark had told her he found some but she didn't remember. She did indicate that when asked if she thought the majority of the forged checks came out of the general account she responded yes. Special Agent Weidman asked the defendant how she decided she would write a forged check for herself and the defendant said if she went out the night

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before and spent \$1,500.00 gambling then within a day or two when she knew those checks were going to come in she would write out one to cover it. When asked how she determined the amount of the checks the defendant said it was just random amounts and she was thinking somewhat not to make it look just like a \$2,000.00 check so she would make it a more random amount. She stated she knew what she needed to cover so if she needed \$1,700.00 she would make it out for \$1,725.15. When asked how she would determine which account the forged checks would come from, the defendant stated she didn't really but sometimes if there was money in the Clark & Clark LLC general checking account that is where it came from. If there was a little bit of extra money in the West II Bldg. Corp. account she would take it from there to make it not so noticeable. She added that there was no sitting down and figuring out where this was going to come from; it was when she needed the money she would write a check.

When Special Agent Weidman asked the defendant if she would record the amount of the forged checks into Clark & Clark LLC's QuickBooks accounting program as an expense, the defendant said she did that just so her name was not on there. She would just put in random entries maybe as an accounting expense or advertising expense just to get them in there so that the checkbook would balance. When asked if all of the amounts of the forged checks were included in Clark & Clark LLC's gross receipts, the defendant replied yes. When asked how this had started, the defendant replied that she had gone out one night and went gambling and spent a lot of money and was going to ask for a loan and for whatever reason decided not to and just thought she would write a check and pay it back when she got her paycheck and then didn't pay it back and waited for the shoe to drop and it didn't and then did it again and again until it escalated to what it is now. When asked if she practiced signing Scott Clark's name, the defendant said yes before she would sign his name to a check she would write it a couple of times. The defendant was asked if she told anyone that she was forging checks when it was going on the defendant said no she never said a word to anybody.

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

Subscribed and sworn to before me on 09/27/18

Electronically Signed By:

Allen R. Brey

Special Prosecutor

State Bar #: 1002056

Electronically Signed By:

Special Agent Nicholas Weidman

Complainant