

**STATE OF WISCONSIN                      CIRCUIT COURT                      WAUKESHA COUNTY**

STATE OF WISCONSIN

Plaintiff,

vs.

Adam K Kuehn  
142 Union St  
Johnson Creek, WI 53038  
DOB: 07/14/1977  
Sex/Race: M/W  
Eye Color: Blue  
Hair Color: Brown  
Height: 6 ft 00 in  
Weight: 175 lbs  
Alias: Also Known As Adam Kiley  
Kuehn

Defendant.

DA Case No.: 2018WK002584  
Assigned DA/ADA: Kevin M. Osborne  
Agency Case No.:

Court Case No.:  
ATN:

**CRIMINAL COMPLAINT**

The undersigned, of the Waukesha County District Attorney's Office, being first duly sworn on oath, upon information and belief, states that:

**Count 1: FRAUD/RENDERING INCOME TAX RETURN**

The above-named defendant between February 25, 2013 and February 4, 2016, in Waukesha County, Wisconsin, did render a false or fraudulent income tax return with intent to obtain a refund or credit with fraudulent intent, 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 2: FRAUDULENT CLAIM/INCOME TAX CREDIT**

The above-named defendant between February 25, 2013 and February 4, 2016, in Waukesha County, Wisconsin, did file a claim for and Earned Income Credit 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:**

And prays that the defendant be dealt with according to law; that the basis for complainant's charge of such offense is: a review of the reports of Special Agent Michael Austin of the Wisconsin Department of Revenue.

## **INTRODUCTION**

Austin indicates he was tasked with investigating Adam K. Kuehn for submitting a false income return with intent to obtain a refund with fraudulent intent, contrary to "sec. 71.83(2)(b)1, Wis. Stats. (2015-2016)", and submitting a false claim for credit (earned income, homestead, etc.) with fraudulent intent contrary to "sec. 71.83(2)(b)4, Wis. Stats. (2015-2016)".

Austin's investigation indicates that Kuehn did create fictitious W-2 forms from the Ironwood Restaurant located at 109 East Main Street in Kewaskum, and Golden Mast Restaurant located W349 N5293 Lacy's Lane, Okauchee, with the intent to fraudulently obtain a tax refund that he was not entitled to from the Wisconsin Department of Revenue. Kuehn also received money for Earned Income Credits that he intentionally and fraudulently filed for that he was not entitled to from the Wisconsin Department of Revenue.

For the 2015 tax year, Adam Kuehn used the business identity of the Ironwood Restaurant, formerly located at 109 East Main in Kewaskum, by using the businesses employer identification number to create fictitious W-2's. This was done with the intent to fraudulently obtain a tax refund from the Wisconsin Department of Revenue that he was not entitled to. Kuehn also intentionally electronically filed a false 2015 State of Wisconsin income tax return using a fictitious W-2 to fraudulently obtain a refund (which was not paid) from the Wisconsin Department of Revenue that he was not entitled to. Also, Kuehn filed a false claim for Earned Income Credit with fraudulent intent, which he was not entitled to. These acts were done by Kuehn with the intent to personally gain from this money, and permanently deprive the Wisconsin Department of Revenue of its monetary value. These documents were all filed on February 4, 2016.

For the 2014 tax year, Adam Kuehn used the business identity of the Ironwood Restaurant, formerly located at 109 East Main in Kewaskum, by using the businesses employer identification number to create fictitious W-2's. Further, Kuehn intentionally electronically filed a false State of Wisconsin income tax return using a fictitious W-2 to fraudulently obtain a refund from the Wisconsin Department of Revenue that he was not entitled to. This money was directed to be electronically deposited in Kuehn's B of I Federal bank account, however, it was intercepted to pay off debt to municipalities and the Department of Corrections. These acts were done by Kuehn with the intent to personally gain from this money, and permanently deprive the Wisconsin Department of Revenue of its monetary value. These documents were all filed on January 22, 2015.

For the 2013 tax year, Adam Kuehn used the business identity of the Golden Mast Inn, located at W349 N5293 Lacy's Lane, Okauchee, WI, by using the businesses employer identification number to create a fictitious W-2. Kuehn also intentionally electronically filed a false State of Wisconsin income tax return using a fictitious W-2 to fraudulently obtain a refund from the Wisconsin Department of Revenue that he was not entitled to. Also, Kuehn filed a false claim for Earned Income Credit with fraudulent intent that he was not entitled to. These acts were done by Kuehn with the intent to personally gain from this money, and permanently deprive the Wisconsin Department of Revenue of its monetary value. These documents were all filed on February 5, 2014.

For the 2012 tax year, Kuehn intentionally electronically filed a false State of Wisconsin income tax return using a fictitious W-2 to fraudulently obtain a refund from the Wisconsin Department of Revenue that he was not entitled to. These acts were done by Kuehn with the intent to personally gain from this money, and permanently deprive the Wisconsin Department of Revenue of its monetary value. These documents were all filed on February 25, 2013.

Austin did subsequently interview of Kuehn at the Jefferson County Sheriff's department, at which time he was initially untruthful about his involvement in falsifying his taxes, Kuehn later confessed to intentionally falsifying his 2015 State of Wisconsin tax return. Kuehn stated that he would be willing to discuss the other tax years that were fraudulent as well, but at a later date. Kuehn, subsequently made numerous excuses on why he could not show up for any interviews, and stopped returning Austin's phone calls.

At the time of the filing of each of these tax returns with W-2's Adam Kuehn did reside in Waukesha County, Wisconsin. Therefore, venue is proper in Waukesha County, pursuant to sec. 71.80(6m), Wis. Stats.

### **STATUTES**

Whoever submits a false income tax return with the intent to defeat or evade assessment, or to obtain a refund or credit with fraudulent intent is guilty of a class H felony, per "sec. 71.83(2)(b)1, Wis. Stats. (2015-2016)."

Whoever submits a false claim for credit (earned income, homestead, etc.) with fraudulent intent is guilty of a class H felony, per "sec. 71.83(2)(b)4, Wis. Stats. (2015-2016)."

### **THEORY OF CASE**

In 2015, Adam K. Kuehn used the business identity of the Ironwood Restaurant (which permanently closed in 2014), by using the employer identification number to create W-2's with the intent to fraudulently obtain a tax refund that he was not entitled to, from the Wisconsin Department of Revenue. Further, Kuehn used the business employer identification number from the Ironwood Restaurant to falsify W-2's to show fraudulent income and State tax withholdings on his 2015 State of Wisconsin income tax return, with the intent to fraudulently obtain a \$515.00 refund from the Wisconsin Department of Revenue he was not entitled to. Kuehn directed this money to his Meta bank account, however, this refund was denied by the Wisconsin Department of Revenue. Kuehn also created fake wages and withholdings to submit a false claim for earned income from the Wisconsin Department of Revenue that he was not entitled to.

In 2014, Kuehn created false W-2's from the Ironwood Restaurant (which was only open approximately 9 months that year), to show fraudulent income and state tax withholdings on his 2014 State of Wisconsin income tax returns with the intent to fraudulently obtain a \$1,009.00 refund from the Wisconsin Department of Revenue that he was not entitled to. Kuehn also created fake wages and withholdings to submit a false claim for earned income from the Wisconsin Department of Revenue that he was not entitled to. The \$1,009.00 refund was directed to Kuehn's B of I Fed bank account, but the money was intercepted by WI DOC-

DCC supervision fees, Mid Moraine municipal court, Lake Country municipal court, and Waukesha County collection division, to pay for debt that he owed.

In 2013 Kuehn used the business identity of the Golden Mast Restaurant by using the employer identification number to create W-2's without the owner's consent, and with the intent to fraudulently obtain a tax refund that he was not entitled to, from the Wisconsin Department of Revenue. Further, Kuehn used the stolen business employer identification number from the Golden Mast Restaurant to falsify his W-2's to show fraudulent income and state tax withholdings on his 2013 State of Wisconsin income tax return, with the intent to obtain a \$1,051.00 refund from the Wisconsin Department of Revenue that he was not entitled to. Kuehn also created fake wages and withholdings to submit a false claim for earned income from the Wisconsin Department of Revenue that he was not entitled to. The \$1,051.00 was directed to his B of I Fed bank account, but the money was intercepted by WI DOC-DCC supervision fees, Dodge County clerk of courts, and Lake County municipal court to pay for debt that he owed.

In 2012, Kuehn used the business identity of the Backdraft Bar and Grill by using the employer identification number to create W-2's without the owner's consent, and with the intent to fraudulently obtain a tax refund that he was not entitled to, from the Wisconsin Department of Revenue. Further, Kuehn used the stolen business employer identification number from the Backdraft Bar and Grill to falsify his W-2's to show fraudulent income and state tax withholdings on his 2012 State of Wisconsin income tax returns with the intent to fraudulently obtain a \$1,104.00 refund from the Wisconsin Department of Revenue that he was not entitled to. Kuehn also created fake wages and withholdings to submit a false claim for earned income from the Wisconsin Department of Revenue that he was not entitled to. Kuehn had directed a paper check be mailed to his residence at W4120 River Rd, Waubeka, WI, but the \$1,104.00 was intercepted by Lake Country municipal court to pay for debt that he owed.

### **EVIDENCE / RESULTS OF THE INVESTIGATION**

After receiving the referral from the Wisconsin Department of Revenue Audit Austin reviewed the 2012-2015 State of Wisconsin income tax returns for Adam K. Kuehn, (07/14/77). Austin noticed during the review that the W-2's associated with the State of Wisconsin income tax returns were from the Ironwood Restaurant, Golden Mast Restaurant, and the Backdraft Bar and Grill.

Upon interviewing Karen Callen (owner of the Ironwood Restaurant), she stated that Kuehn was an employee of hers from approximately February 2014 until September 2014, when the restaurant closed.

Austin then asked Callen if she had given Kuehn permission to use the EIN number of the Ironwood Restaurant in 2015 (when it was closed), to file his tax returns. Callen stated that no one had given Kuehn permission to use the EIN number that year, as the business was closed. Further Callen stated that if Kuehn had claimed any wages from the Ironwood Restaurant in 2015 that he would be lying, because the restaurant closed in 2014. Austin showed Callen the W-2 Kuehn had submitted to the Wisconsin Department of Revenue for his 2015 State income

taxes showing the EIN number from the Ironwood Restaurant, and \$33,235.00 in gross wages earned. Callen stated that the W-2 was fictitious.

Austin then asked Callen if she remembered what Kuehn's gross pay would have been for the approximately 9 months that he was employed by the Ironwood Restaurant, and she stated \$10,000.00 to \$15,000.00 at most. Austin then asked Callen if there was any way that he could have made any more money working for her, and she stated there was not. Austin then showed Callen the W-2 that Kuehn had submitted, and she stated that if Kuehn claimed anything over \$15,000.00 in wages from the Ironwood Restaurant in 2014 that she would have trouble believing that. Kuehn in fact claimed \$34,336.00 in gross wages that year, which she stated was fictitious.

Austin then interviewed Lisa Marks of the Golden Mast Restaurant regarding the W-2 of Adam Kuehn. Austin asked Marks if Kuehn had ever worked for her or the Golden Mast Restaurant. Marks stated that he did, and his employment was from 2003-2006. Marks further stated that he was a waiter and a maintenance man when he worked for her, but has not worked for them since then.

Austin then asked Marks if she could view a 2013 W-2 that Kuehn submitted to the Wisconsin Department of Revenue using the EIN number of the Golden Mast restaurant. Marks stated that Kuehn did not work for their restaurant in 2013, and that because he did not work for the Golden Mast in 2013, any wages and withholdings Kuehn claimed for that year were fake.

Austin then interviewed Rob Geiger, the owner of the Backdraft Bar and Grill, and asked him if Adam Kuehn was employed by him at any time. Geiger stated that Kuehn was employed at the Backdraft Bar and Grill as a general worker in 2012. Geiger stated that Kuehn only worked on the weekends for \$9.00 an hour, and would have made around \$3,000.00 in gross wages for that year. When Austin told Geiger that Kuehn submitted a W-2 to the Wisconsin Department of Revenue showing that he made \$22,652.00 in gross wages for 2012, Geiger stated, "no way he made that much". Geiger further stated that the W-2's that Kuehn submitted were fake.

### **EXPLANATIONS AND DEFENSE**

As noted above, Kuehn stated that the reason he intentionally stole the EIN number of the Ironwood Restaurant and filed fake wages and withholdings on his 2015 State of Wisconsin income tax return was because his ex-wife owed him \$70,000.00, he was raising 2 kids on his own, and he was being screwed over by the Ironwood Restaurant and the government. Kuehn stated that he would come in for an interview regarding his 2011-2014 taxes, which he never showed up for, or responded to Austin's phone calls.

### **EVIDENCE OF INTENT**

1. The fact that Adam K. Kuehn intentionally created fake W-2's using the business identifiable information from his previous employers (Ironwood Restaurant and the Golden Mast) for tax years 2015 and 2013, without working at those businesses those years, and without the permission of the business owners.

2. The fact that Adam K. Kuehn intentionally electronically filed fraudulent Wisconsin income tax returns for the 2012- 2015 tax years, to obtain monetary refunds of \$1,104.00, \$1,051.00 and \$1,009.00 respectively. Kuehn did this with the intent to permanently deprive the Wisconsin Department of Revenue of the monies. Kuehn also attempted to obtain a refund in 2015, but it was denied.
3. The fact that Adam K. Kuehn intentionally created fake W-2's to claim an Earned Income credit from 2012, 2013, and 2015, which he was not entitled to.
4. That in a September 2016 interview, Adam K. Kuehn admitted to intentionally electronically filing a 2015 false State of Wisconsin income tax return in an attempt to receive a refund that he was not entitled to because his ex-wife owed him \$70,000, he is raising 2 kids, and he is being screwed over by the Ironwood (restaurant) and the government.
5. The fact that Adam K. Kuehn knowingly prepared fraudulent 2012-2015 State of Wisconsin income taxes that he knew were false, using fake W-2's.

The evidence referred to in this report is sufficient to prove that for the tax years 2012-2015 Adam K. Kuehn filed fraudulent State of Wisconsin income tax returns by creating fake W-2's to obtain a refunds of \$3,164.00 from the Wisconsin Department of Revenue that he was not entitled to, and with the intent to personally gain from this money and permanently deprive the Wisconsin Department of Revenue of its monetary value.

Further, for the tax years 2012, 2013, and 2015 he filed false claims for Earned Income Credits with fraudulent intent.

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

KMO  
EXT=CODE 2

Subscribed and sworn to before me on 08/18/20

Electronically Signed By:

Andrea M. Will

Assistant District Attorney

State Bar #: 1064389

Electronically Signed By:

Kevin M Osborne

Complainant