

STATE OF WISCONSIN CIRCUIT COURT WAUKESHA COUNTY

STATE OF WISCONSIN,

Plaintiff,

v.

Case No. 20CF 000037

STEPHANIE ROEGLIN A/K/A
STEPHANIE LACHER
4202 S. 92nd Street
Milwaukee, WI 53227
DOB: 03/01/1981
Sex/Race: F/W
Eye: Blue Hair: Blonde,

Defendant.

FILED
JAN 10 2020
CIRCUIT COURT
WAUKESHA COUNTY, WI

CRIMINAL COMPLAINT

Special Agent Michael Austin, with the Office of Criminal Investigation at the Wisconsin Department of Revenue (DOR), being first duly sworn, states that:

COUNT 1: FRAUD/RENDERING INCOME TAX RETURN

The above-named defendant, on or about June 3, 2015, in Waukesha County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by Wis. Stat. Ch. 71, or to obtain a refund or credit with fraudulent intent, contrary to Wis. Stat. §§ 71.83(2)(b)1. and 939.50(3)(h), 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: FRAUD/RENDERING INCOME TAX RETURN

The above-named defendant, on or about May 13, 2017, in Waukesha County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by Wis. Stat. Ch. 71, or to obtain a refund or credit with fraudulent intent, contrary to Wis. Stat. §§ 71.83(2)(b)1. and 939.50(3)(h), 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: FRAUD/RENDERING INCOME TAX RETURN

The above-named defendant, on or about November 13, 2017, in Waukesha County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by Wis. Stat. Ch. 71, or to obtain a refund or credit with fraudulent intent, contrary to Wis. Stat. §§ 71.83(2)(b)1. and 939.50(3)(h), 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: FRAUD/RENDERING INCOME TAX RETURN

The above-named defendant, on or about April 5, 2018, in Waukesha County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by Wis. Stat. Ch. 71, or to obtain a refund or credit with fraudulent intent, contrary to Wis. Stat. §§ 71.83(2)(b)1. and 939.50(3)(h), 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: FRAUD/RENDERING INCOME TAX RETURN

The above-named defendant, on or about April 12, 2018, in Waukesha County, Wisconsin, did render a false or fraudulent income tax return with intent to defeat or evade any assessment required by Wis. Stat. Ch. 71, or to obtain a refund or credit with fraudulent intent, contrary to Wis. Stat. §§ 71.83(2)(b)1. and 939.50(3)(h), 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: FRAUD CLAIM/CREDIT INCOME TAX RETURN

The above-named defendant, on or about November 13, 2017, in Waukesha County, Wisconsin, did file a claim for credit under Wis. Stat. §§ 71.07, 71.28 or 71.47, or Wis. Stat. ch. 71, subch. VIII or IX that was false or excessive by Wis. Stat. ch. 78, with fraudulent intent, contrary to Wis. Stat. §§ 71.83(2)(b)4. and 939.50(3)(h), 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: FRAUD CLAIM/CREDIT INCOME TAX RETURN

The above-named defendant, on or about April 5, 2018, in Waukesha County, Wisconsin, did file a claim for credit under Wis. Stat. §§ 71.07, 71.28 or 71.47, or Wis. Stat. ch. 71, subch. VIII or IX that was false or excessive by Wis. Stat. ch. 78, with fraudulent intent, contrary to Wis. Stat. §§ 71.83(2)(b)4. and 939.50(3)(h), 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.

FACTS CONSTITUTING THE OFFENSE CHARGED

I, the Complainant, Michael Austin, am a Special Agent (S/A) with the Office of Criminal Investigation at the Wisconsin Department of Revenue and base this Complaint upon my own investigation, relying upon my training and experience. My investigation included statements from taxpayers and the Defendant. Incriminating statements from the Defendant are presumed truthful and reliable as statements against her penal interest. Statements from taxpayers are believed to be truthful and reliable as statements from victims and witnesses to a crime. Based upon information and belief, I state the following:

During all times relevant to this complaint Stephanie Roeglin resided at 15134 W. Rodgers Dr., New Berlin, Waukesha County, WI. Roeglin worked for Miller Home Care LLC (herein referred to as MHC), located at 6001 N. Green Bay Ave, Glendale, Milwaukee County, WI, Roeglin was employed as the Executive Director of Payroll. In her position as Executive Director of Payroll at MHC, Roeglin was in charge of all payroll functions for the company. In said capacity, Roeglin created a fictitious employee, whose name shall be referred to as "John Doe" for purposes of this complaint. This fictitious identity was created by Roeglin using Victim A's first name and his social security number, along with his father's last name. Roeglin then put this fictitious employee on the payroll at MHC, and paid him from company funds. She then took the money paid to the fictitious employee and deposited it into her Wells Fargo Bank account. This was all done without the consent of MHC, and with the intent of Roeglin to permanently deprive MHC of the money that she embezzled. Victim A became aware when he filed his 2016 income taxes. He was notified that someone had already filed a 2016 State of Wisconsin income tax return and he may be the victim of identity theft. Victim A then notified law enforcement that his identity had been stolen. That report was forwarded to the Wisconsin Department of Revenue (herein referred to as WIDOR).

Roeglin embezzled approximately **\$260,698** from MHC, between **January 1, 2013 through December 31, 2017**, using the fictitious employee, "John Doe". In addition, in her role as the Executive Director at MHC, between 2013 to 2017, Roeglin intentionally overpaid herself **\$215,842** in payroll compensation, which she was not authorized to do, and without the consent of the owner, J.M. The total amount Roeglin embezzled from her employer during that time period was approximately **\$476,540.00**.

Roeglin did not have the consent of Victim A., to use his social security number to create the fictitious employee. Roeglin also did not have consent from MHC to use their EIN number to create and pay this fictitious employee.

In early 2017, Roeglin was confronted by her boss at MHC, J.M., about the embezzlement of money. At that time Roeglin admitted to him that she had embezzled the \$260,698, using a fictitious employee.

S/A Austin reports that he interviewed Roeglin on October 16, 2017, at the Waukesha State office building. During the interview, Roeglin confessed that she did embezzle the \$260,698 from MHC, along with stealing the identity of Victim A, and the business identity of MHC, all without consent. Roeglin then admitted to intentionally filing false income tax returns with WIDOR, without including the additional income from the embezzlement. Roeglin stated that she did this because she needed money for treatment of ovarian cancer.

S/A Austin reports that on March 22, 2018, he, and Director of Criminal Investigation, Justin Shemanski re-interviewed Roeglin at her employer Oak Park Manor, located at 19 Jupiter Dr., Madison, WI.

SA Austin reports that they reviewed her confession from the earlier interview in Waukesha, and she confirmed her prior confession. SA Austin reports that Roeglin had also given WIDOR access to her medical records. A review of medical records indicated that Roeglin was previously diagnosed with a benign ovarian cyst. She did not have cancer.

During this interview, Roeglin admitted that she did not have cancer.

S/A Austin reports that on May 14, 2018 he interviewed Victim A. At that time, he stated that she had offered to do his taxes. This continued until 2016, when he found out that Roeglin had stolen his personal information to create a fictitious employee. Victim A. stated that Roeglin used his social security number, and the last name of his father to create a fictitious employee at her work. Victim A went on to say that the reason he found this out was because of letters from WIDOR stating he owed money for wages that he did not report. Victim A stated that he never gave Roeglin permission to use his social security number, and he filed an identity theft report with Greenfield police department and the Wisconsin Department of Agriculture Trade and Consumer Protection. Victim A further stated that he would be willing to testify that she did not have his permission to use his social security number.

For the 2013 tax year, Roeglin intentionally submitted a false State of Wisconsin tax return through turbo tax, showing her wages from MHC of \$112,350, however she did not report the \$37,663 in additional income from money that she embezzled using the fictitious employee, "John Doe" for this year. She filed her 2013 Wisconsin tax return with WIDOR on June 3, 2015.

For the 2014 tax year, Roeglin intentionally submitted a false State of Wisconsin tax return through the mail, showing her wages from MHC of \$151,613, however she did not report the \$48,016 in additional income from money that she embezzled using the fictitious employee, "John Doe" for this year. for this year. She filed her 2014 Wisconsin tax return with WIDOR on May 13, 2017.

For the 2015 tax year, Roeglin intentionally submitted a false State of Wisconsin tax return through the mail, showing her wages from MHC of \$174,204, however she did not report the \$80,113 in additional income from money that she embezzled using the fictitious employee, "John Doe" for this year. For the 2015 tax year, Roeglin also intentionally claimed an Earned Income Credit even though she was not entitled to that credit because of her income. She filed her 2015 Wisconsin tax return on November 13, 2017.

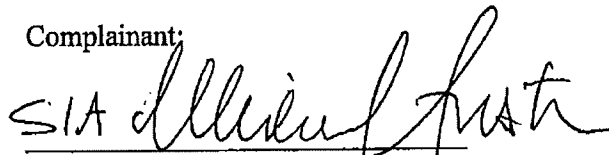
For the 2016 tax year, Roeglin intentionally submitted a false State of Wisconsin tax return through the mail, showing wages from MHC of \$150,640, however, she did not include \$23,642 of overpayments, nor the \$85,727 in additional income from money that she embezzled using the fictitious employee, "John Doe"; for this year. For the 2016 tax year, Roeglin also intentionally claimed an Earned Income Credit even though she was not entitled to that credit because of her income. She filed her 2016 Wisconsin tax return with WIDOR on April 5, 2018.

For the 2017 tax year, Roeglin intentionally submitted a false State of Wisconsin tax return through the mail, showing wages from MHC of \$94,744, however, she did not include the \$9,179 in additional income from money that she embezzled using the fictitious employee, "John Doe". She filed her Wisconsin tax return on April 12, 2018.

I, the Complainant, believe that the information contained above is truthful and accurate. The facts in this affidavit are a summary to support probable cause. This affidavit does not contain all of the facts known to me relating to this investigation. I believe that there is probable cause to believe that the Defendant committed the criminal offenses identified in this complaint.

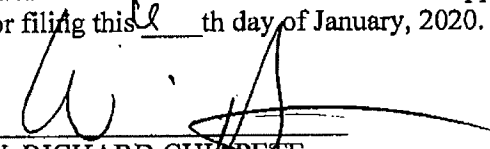
Dated this 9th day of January, 2020.

Complainant:



Special Agent Michael Austin
Office of Criminal Investigation
Wisconsin Department of Revenue

Subscribed and sworn to before me and approved
for filing this 9th day of January, 2020.



W. RICHARD CHIAPETE
Assistant Attorney General and
Special Prosecutor for Waukesha County
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