

FILED
11-18-2020
Circuit Court
Columbia County, WI
2020CF000552

STATE OF WISCONSIN CIRCUIT COURT COLUMBIA COUNTY

STATE OF WISCONSIN,

Plaintiff,

v.

Case No. 20-CF-_____

NORMAN DALE VICK, JR.
W2778 Englewood Road
Columbus, Wisconsin 53925
DOB 03/27/1961
Sex/Race: M/W
Hair: Brown Eyes: Blue,

Defendant.

CRIMINAL COMPLAINT

The State of Wisconsin by Assistant Attorney General Christopher A. Liegel as an assistant to the Columbia County District Attorney pursuant to Wis. Stat. § 978.05(8)(b) alleges that the defendant committed the following criminal violation of the laws of the State of Wisconsin and charges him as follows:

COUNT 1: THEFT – WIS. STAT. § 943.20(1)(b)

The defendant, from on or about January 1, 2005, to on or about December 31, 2014, in Columbia County, Wisconsin, by virtue of his office, business, or employment, or as trustee or bailee, had possession or custody of money or of a negotiable security, instrument, paper, or other negotiable writing of another, and intentionally used, transferred, concealed, or retained possession of such money, security, instrument, paper, or writing without the owner's consent, contrary to his authority, and with intent to convert said property to his own use or to the use of any other person except the owner, contrary to section 943.20(1)(b) of the Wisconsin Statutes.

Because the combined amount of the defendant's thefts exceeds \$100,000 a conviction for this offense is a Class F felony. Wis. Stat. §§ 943.20(3)(cm) and 971.36(3)(a). Upon conviction for a Class F felony, the defendant may be fined not more than \$25,000 or imprisoned not more than twelve (12) years and six (6) months, or both. Wis. Stat. § 939.50(3)(f). The maximum term of initial confinement in prison may not exceed seven (7) years and six (6) months. Wis. Stat. § 973.01(2)(b)6m. The term of extended supervision may not exceed five (5) years, Wis. Stat. § 973.01(2)(d)4. The Court shall impose a deoxyribonucleic acid analysis surcharge of \$250. Wis. Stat. § 973.046(1r)(a).

Facts Constituting the Offense Charged

I, the Complainant, Alan Kurth, am a Special Agent (SA) with the Office of Criminal Investigation at the Wisconsin Department of Revenue and base this Complaint upon information and belief. This includes my own investigation, statements from citizen taxpayers and statements of the defendant. Incriminating statements from the defendant are presumed truthful and reliable because they inculcate him in activity contrary to law and are against his penal interest. Statements from citizen taxpayers are believed to be truthful and reliable as statements from victims and witnesses to a crime with first-hand knowledge of their reported observations. In my investigation I also reviewed records kept in the ordinary course of business and/or created and filed pursuant to a legal duty.

I state the following:

The defendant, Norman Dale Vick, Jr. (Vick) operated a business known as, "Norm Vick Construction." Vick operated Norm Vick Construction as a sole proprietorship. Norm Vick Construction is located at W2778 Englewood Road, Columbus, Wisconsin 53925, in Columbia

County. Between 2005 and 2014, Norman Vick employed 57 persons who were subject to Wisconsin Withholding tax.

I reviewed records relating to the operation of Norm Vick Construction, including employee payroll records. I also reviewed documents filed by Vick with the Wisconsin Department of Revenue regarding Wisconsin Withholding tax for Norm Vick Construction.

Section 71.64(1)(a) of the Wisconsin Statutes requires, “every employer at the time of payment of wages to an employee [to] deduct and withhold from such wages,” state taxes. I have reviewed payroll records for the 57 employees of Norm Vick Construction. The records show that between January 1, 2005, and December 31, 2014, a total of \$103,522.78 was withheld from the pay checks of these 57 employees of Norm Vick Construction for Wisconsin income tax withholding.

The money deducted and withheld must be deposited on, at minimum, a quarterly basis. Wis. Stat. § 71.65(3)(a). Until the money withheld is deposited or turned over to the Wisconsin Department of Revenue, “the amount so withheld shall be held to be a special fund in trust for the state.” Wis. Stat. § 71.67(3).

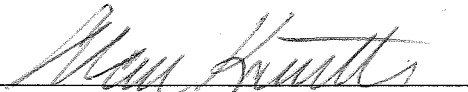
In my examination of the records of the Department of Revenue relating to Norm Vick Construction, between January 1, 2005, and December 31, 2014, Vick did not remit to the Wisconsin Department of Revenue, as required by law, \$103,522.78 of Wisconsin income tax that he withheld from his 57 employees. Those employees of Norm Vick Construction who properly submitted documentation of their withheld taxes to the Wisconsin Department of Revenue had their Wisconsin income tax returns processed as if the money had properly been withheld from their taxes and remitted to the state. Therefore, the \$103,522.78 that the defendant failed to remit

was a loss suffered by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue did not consent to being deprived of this money.

I, the Complainant, state that the information contained in this complaint was included for the purpose of establishing probable cause. It is not intended to, nor does it, represent a summary of all the facts known to me, a summary of all the facts discovered during the investigation, or a summary of the facts that may be produced at trial or an evidentiary hearing. This complaint is based upon information and belief and I believe that there is probable cause to believe that the defendant committed the criminal offense charged.

Dated this 17th day of November, 2020.

Complainant:



Alan Kurth, Special Agent
Office of Criminal Investigation
Wisconsin Department of Revenue

Telephonically subscribed and sworn to before me
and approved for filing this 17th day of November, 2020.

s/Christopher A. Liegel
Electronically signed by,
CHRISTOPHER A. LIEGEL
Assistant Attorney General and
Special Prosecutor for Columbia County
State Bar No. 1019608

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