

**FILED**  
**10-28-2022**  
**Circuit Court, Iowa Co**  
**Lia N. Leahy, Clerk**  
**2022CF000168**

**STATE OF WISCONSIN                      CIRCUIT COURT                      IOWA COUNTY**

STATE OF WISCONSIN  
   Plaintiff,

vs.

JEFFREY E. HIRSCH  
P.O. Box 6  
Rewey, WI 53580

DOB: 01/06/1967  
Sex/Race: M/W  
Eye Color: Blue  
Hair Color: Brown  
Height: 6 ft 00 in  
Weight: 320 lbs

Defendant.

DA Case No.: 2022IO000476  
Assigned DA/ADA: Curtis E. Johnson  
Agency Case No.: 1-363-618-048  
Court Case No.: 22 CF  
ATN:

**CRIMINAL COMPLAINT**

*For Official Use*

Your complainant, being first duly sworn, states that:

**Count 1: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT**

The above-named defendant on or about Friday, February 10, 2017, Iowa 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, 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.

Venue is proper in Iowa County pursuant to sec. 71.80(6m), Wis. Stats. as the defendant was a resident of Iowa County at the time of the offense.

**Count 2: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT**

The above-named defendant on or about Friday, February 16, 2018, Iowa 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, 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.

Venue is proper in Iowa County pursuant to sec. 71.80(6m), Wis. Stats. as the defendant was a resident of Iowa County at the time of the offense.

**Count 3: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT**

The above-named defendant on or about Monday, February 11, 2019, Iowa 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, 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.

Venue is proper in Iowa County pursuant to sec. 71.80(6m), Wis. Stats. as the defendant was a resident of Iowa County at the time of the offense.

**Count 4: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT**

The above-named defendant on or about Tuesday, February 4, 2020, Iowa 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, 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.

Venue is proper in Iowa County pursuant to sec. 71.80(6m), Wis. Stats. as the defendant was a resident of Iowa County at the time of the offense.

**Count 5: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT**

The above-named defendant on or about Wednesday, February 24, 2021, Iowa 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, 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.

Venue is proper in Iowa County pursuant to sec. 71.80(6m), Wis. Stats. as the defendant was a resident of Iowa County at the time of the offense.

**Count 6: FRAUD/RENDERING INCOME TAX RETURN OR OBTAIN REFUND WITH FRAUDULENT INTENT**

The above-named defendant on or about Thursday, February 17, 2022, Iowa 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, 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.

Venue is proper in Iowa County pursuant to sec. 71.80(6m), Wis. Stats. as the defendant was a resident of Iowa County at the time of the offense.

**PROBABLE CAUSE:**

Your complainant has read and reviewed the law enforcement reports referenced below and believes them to be true and correct as these reports were created by law enforcement officers while they were acting in their official capacity. The undersigned bases this complaint upon the following excerpts:

**INTRODUCTION**

This report summarizes the results of the investigation of Jeffrey E. Hirsch for the suspected filing of false or fraudulent income tax returns with intent to defeat or evade the tax.

**Violations:**

Section 71.83(2)(b)1, Wisconsin Statutes. Six (6) counts of filing a false or fraudulent income tax return with intent to defeat or evade the tax for tax years 2016, 2017, 2018, 2019, 2020, and 2021.

Special Agent Alan Kurth (“S/A Kurth”)

Related Case-The Iowa County Sheriff's Office investigated Hirsch for theft of movable property.

**Method of Evasion:**

Hirsch failed to report income received from the sale of property Hirsch took from his employer on his 2016 through 2021 Wisconsin income tax returns.

**Returns Filed and Statute of Limitations:**

Year Involved	Amount Understated	Tax Evaded	Prosecution Barred After
2016	\$39,177	\$2,475	February 10, 2023
2017	\$45,253	\$2,851	February 16, 2024
2018	\$75,404	\$4,728	February 11, 2025
2019	\$66,080	\$4,143	February 4, 2026
2020	\$41,970	\$2,631	February 24, 2027
2021	\$2,113	\$138	February 17, 2028

**NARRATIVE:**

On March 30, 2021, Special Agent Dorinda Freymiller of the Wisconsin Department of Justice, Division of Criminal Investigation (DCI) (“S/A Freymiller”) called Special Agent Alan Kurth (“S/A Kurth”) of the Wisconsin Department of Revenue regarding an Iowa County theft investigation. S/A Freymiller advised that Iowa County Sheriff's Office Detective Brian Fitzsimons (“Det. Fitzsimons”) contacted DCI Special Agent in Charge Jim Engels. Det. Fitzsimons investigated a case involving an employee who was suspected of stealing more than \$500,000. The theft commenced years prior and continued for numerous years and involved hundreds of transactions. Det. Fitzsimons requested guidance on subpoenas/warrants on various financial records after the employer provided a large quantity of evidence. Det. Fitzsimons also requested advice on the best, most efficient way to organize a case this large with much bank/digital evidence. S/A Freymiller contacted Det. Fitzsimons, provided advice on organizing and investigating the case, and advised him to contact S/A Kurth.

On March 31, 2021, S/A Kurth emailed Det. Fitzsimons and asked him to contact S/A Kurth. S/A Kurth advised Det. Fitzsimons it was possible that the subject of the investigation failed to report the income from the aforementioned suspected fraudulent transactions. S/A Kurth further advised Det. Fitzsimons that, if true, the Department of Revenue's Office of Criminal Investigation could open an investigation to determine the unreported income and tax due.

On April 1, 2021, Det. Fitzsimons advised S/A Kurth that in March 2021, two attorneys for Insight FS, a gas company, contacted the Iowa County Sheriff's Office to report a theft. The attorneys stated that Jeffrey Hirsch (“Hirsch”), a driver for Insight FS, previously made deliveries of propane gas to customers. However, instead of arranging payment to Insight FS directly, Hirsch advised the customers to pay Hirsch directly by cash or checks written directly to Hirsch. Insight FS estimated the thefts by Hirsch to be about \$300,000 since calendar year of 2015. Insight FS thereafter continued to discover evidence of additional thefts by Hirsch under the same manner. S/A Kurth provided a Det. Fitzsimons with a spreadsheet he could use if needed to calculate the theft. S/A Kurth asked Det. Fitzsimons to keep S/A Kurth advised as to the progress of his investigation.

S/A Kurth reviewed Hirsch's Wisconsin income tax returns in WINPAS, the Department of Revenue's tax accounting system. S/A Kurth found that Hirsch did not report the income from the aforementioned thefts.

**Place of Residence:**

Jeffrey Hirsch reported his address as P.O. Box 6, Rewey, Wisconsin 53580 on his 2016 through 2021 Wisconsin income tax returns. Wisconsin Department of Transportation driver license records indicate Hirsch's address is 405 Hughit Street, Rewey, Wisconsin 53580.

**Omission of Taxable Income:**

The evidence set forth demonstrates that Hirsch omitted substantial amounts of theft income from his 2016 through 2021 returns.

**Initial Investigation:**

On September 28, 2021, S/A Kurth reviewed CCAP online records and discovered that on August 18, 2021, the Iowa County District Attorney's Office filed a criminal complaint in *State v. Jeffrey Hirsch*, Iowa County Case No. 21-CF-123. S/A Kurth contacted Det. Fitzsimons to determine the total theft amount, to request a spreadsheet detailing the thefts, and to obtain a copy of the criminal complaint. Det. Fitzsimons related that the total thefts charged exceed \$300,000.

The criminal complaint indicates that from October 2014 to January 2021, Hirsch stole liquid propane fuel from his employer, Insight FS. Hirsch delivered the fuel to customers (including his own residence and rental property) and accepted payment for the fuel. Hirsch billed other unknowing clients for the fuel. Digital evidence from Insight FS was used to calculate an estimated loss of \$324,764.10.

On October 8, 2021, S/A Kurth spoke with Det. Fitzsimons about obtaining a copy of Det. Fitzsimons's electronic case files. On October 19, 2021, S/A Kurth met with Det. Fitzsimons and provided Det. Fitzsimons with a hard drive, onto which Det. Fitzsimons could copy his case files. On October 21, 2021, S/A Kurth met with Det. Fitzsimons and he returned the hard drive to S/A Kurth. Det. Fitzsimons' investigation and report are discussed under Unreported Income.

**Preparation and Filing of Returns:**

Wisconsin DOR records indicate Hirsch electronically filed timely Wisconsin income tax returns for tax years 2006 through 2021. Hirsch's returns for tax years 2006 through 2021 were prepared by Arayna L. Satterlee of Dodgeville, Wisconsin.

**Return Preparer**

On Thursday, May 19, 2022, S/A Kurth spoke with Arayna Satterlee, CPA ("Satterlee"). Satterlee advised S/A Kurth that Satterlee has known Jeffrey Hirsch since Satterlee opened her tax preparation business in 2007. Satterlee previously prepared Hirsch's income tax returns every year since 2007. Satterlee primarily dealt with Jeffrey Hirsch, but occasionally dealt with his wife if a particular document was needed. Hirsch never mentioned to Satterlee that he received other income that was not otherwise reported. To provide Satterlee with tax preparation information, Hirsch would generally drop materials off for Satterlee to reference in preparation for Hirsch's returns. Satterlee accepted Hirsch's statements as truthful in providing information necessary for Satterlee to complete Hirsch's annual income tax returns.

**REPORTED INCOME**

The Hirsches reported wages, interest, taxable refunds, capital gains, other gains, and other sources of income on their 2016 through 2021 Form 1040, U.S. individual income tax returns. The Hirsches took deductions for health savings accounts and student loan interest to arrive at federal adjusted gross income. The Hirsches then reported adjustments for taxable refunds, capital gains, and child and dependent care expenses to arrive at Wisconsin income.

## UNREPORTED INCOME

### Iowa County Sheriff's Office Investigation

Det. Fitzsimons provided S/A Kurth with his reports and his electronic case file. His report, which was forwarded to the Iowa County District Attorney, states in part the following:

On March 15, 2021, Det. Fitzsimons was assigned a theft investigation, Case Number SOI2100211. In a conference call on that date, representatives of Insight FS informed Det. Fitzsimons of an alleged theft by a former employee. Insight FS had electronic/digital evidence of the thefts going back to 2014. Insight FS provided documents pointing to liquid propane purchases and ticket numbers.

### Witness David Mottet

On Friday, March 19, 2021, Det. Fitzsimons interviewed Insight FS General Manager David Mottet ("David") at the Iowa County Sheriff's Office. David advised Det. Fitzsimons that Hirsch was suspected of theft. Det. Fitzsimons paraphrased an explanation of how the thefts took place, which he learned in the March 15, 2021, conference call. Hirsch would receive a payment from a customer, either in cash or a check payable to Hirsch. Hirsch would pocket the payment and bill a separate client for the fuel delivered to the first client. David confirmed Det. Fitzsimons' explanation. As of March 19, 2021, Insight FS found that approximately \$300,000 was stolen. Insight FS's investigation found that Hirsch would tell customers he bought a bunch of gas in his personal name, and that Hirsch was selling it because he had a contract price lower than what Insight FS was offering. If the customer wrote the check out to Hirsch, he could offer the lower price. David provided copies of customers' checks written to Hirsch, letters written by customers, documents of deliveries to the Hirsch residence and rental property, and copies of tickets and invoices. Insight FS has records dating back to 2014. It is possible that thefts occurred before 2014.

### Witness Mark Lease

On May 20, 2021, Det. Fitzsimons met with delivery driver Mark Lease ("Mark") in a delivery truck. Mark explained the process of a delivery and showed Det. Fitzsimons the steps in doing a delivery. Det. Fitzsimons video recorded the delivery for evidentiary value. A handheld device in the delivery truck gives the delivery driver the ability to pick any customer to bill, logs the LP price and quantity, creates a ticket/invoice, and logs the GPS coordinates where the delivery occurred. Insight FS provided Det. Fitzsimons a copy of the manual/specs for the GPS units on the delivery trucks.

On Friday, June 2, 2021, Det. Fitzsimons interviewed Mark at 1080 U.S. Highway 18, Cobb, Wisconsin. Mark related that most of the work to create a ticket for delivery is done via the handheld device in the delivery truck. If a customer pays on delivery by check, the check is written to Insight FS. There is no legitimate reason a customer would write a check out to a delivery driver. A few customers pay with cash. The cash payments are taken back to the office where a money order is created. Typically, a delivery driver will only handle fuel owned by Insight FS.

### Witness Casey Spensley

On Friday, June 2, 2021, Det. Fitzsimons interviewed Cobb Location Manager Casey Spensley ("Casey") at 1080 U.S. Highway 18, Cobb, Wisconsin. Casey is responsible for overseeing operations of the Cobb location. Casey uncovered Hirsch's infractions when he received a customer complaint that Hirsch overcharged him for fuel. When Casey advised Hirsch of the complaint, Hirsch told Casey it was a new customer he had not delivered to yet. The customer must be thinking about a different Jeff working for a different company.

Casey reviewed the billing system and found no evidence of a delivery. Casey called the customer, who told Casey he bought gas from Hirsch for years and has checks written to his name. Casey met with the customer and took pictures of checks written to Hirsch. Casey called Hirsch and demanded the truth. Hirsch admitted to delivering to the customer.

Casey and other managers met with Hirsch and confronted Hirsch with evidence the company had obtained. Hirsch told them he was doing a flush, however, this was not true. Hirsch told them that the customer didn't have the money at the time of delivery, so Hirsch told the customer to write the check out in his name and he would hold it until they had the money. Hirsch was suspended and then terminated. Casey stated that delivery drivers should never be taking a check written to their name.

#### Insight FS File

On June 7, 2021, Insight FS provided to Det. Fitzsimons an Excel file that documented the ticket information for Hirsch's deliveries. The file name is "Energy Outlier – Insight Final 5-28-21.xlsx." The file information shows the author is David Loyd, an auditor for Insight FS. The file was created February 3, 2021, and last modified June 7, 2021. Det. Fitzsimons stated in his report that "The estimated loss to Insight FS is \$324,764.10. The dates in the file range from October 2014 to January 2021."

S/A Kurth examined the Excel file and found it has four tabs: Cross Ref; Summary; Totals; Delivery Time.

The tab named Cross Ref has 18 columns (5 hidden) and 7,167 rows of data. Its visible columns are labeled: Cust Name, Account Number Tank, Latitude, Longitude, Google Maps Address, Google Maps City, Ticket Number, Ticket Date, Quantity, Price, Ticket Amount, Value, and Validated (Good or Bad). If printed, it would be 160 pages long. (The five hidden columns are labeled Google Maps State, Google Maps Zip Code, Google Maps County, Google Maps Country, and Multi.)

The tab named Summary has two summaries. One is titled "Tickets with Lat/Long in Dollars." In this summary, Column B, labeled Column Labels Bad, has a grand total of \$334,563.72. The other summary is titled "Tickets without Lat/Long in Dollars (Unknown Detail)." In this summary, Column H, labeled Sum of Value, has a grand total of \$307,718.96.

The tab named Totals is a spreadsheet titled "Insight FS Claim Totals to Date." It includes GPS tracked fraudulent sales from September 2014 to current. It brings forward the total from the Summary Tab of \$334,563.72. To that it adds contract overcharging of \$761.62 to get the current known claim of \$335,325.34. It has a row for bank records prior to September 2014 with a note that the amount is unknown until investigator releases the records. The total claim is yet to be determined.

The tab named Delivery Time is a list of delivery tickets. It has five columns labeled tickref, start, finish, cp date, and Delivery Time. It is 15,366 rows long. If printed, it would be 654 pages long.

S/A Kurth reviewed Insight FS' Excel file but was unable to determine how Det. Fitzsimons arrived at the theft loss in his report. On December 21, 2021, S/A Kurth emailed Det. Fitzsimons and requested that he contact S/A Kurth to explain how he calculated the loss. On March 9, 2022, S/A Kurth emailed Det. Fitzsimons again and he replied.

Det. Fitzsimons used the file "Energy Outlier – Insight Final 5-28-21.xlsx" to determine the theft loss. He used the Cross Ref spreadsheet because it listed all 7,166 transactions that Insight FS investigated. Insight FS identified the theft transactions as "Bad" in column R, which is titled "Validated (Good or Bad)." In the top row of Column R, Det. Fitzsimons clicked on the drop-down arrow. He unchecked three boxes, (Select All), Good, and (Blanks), leaving only those transactions validated as bad. Det.

Fitzsimons then obtained the sum of Column P, Value, which equals \$324,764.13. This is the total theft loss.

S/A Kurth sorted this file by ticket date (column L) to determine the theft loss for each tax year. By tax year, the number and value of bad transactions are as follows:

Tax Year	Number of Bad Transactions, i.e. Thefts	Value of Bad Transactions, i.e. Theft Loss
2014	27	\$9,943.12
2015	137	44,823.46
2016	138	39,177.03
2017	129	45,253.08
2018	189	75,404.48
2019	190	66,079.79
2020	131	41,969.69
2021	5	2,113.48
<b>Total</b>	<b>946</b>	<b>\$324,764.13</b>

Insight FS' theft loss is embezzlement income to Hirsch, which is includible as gross income for income tax purposes.

Financial Records – Dupaco Community Credit Union

Det. Fitzsimons reviewed Insight FS' payroll records and learned that Insight FS made direct deposits of payroll into Hirsch's checking account at Dupaco Community Credit Union ("Dupaco").

Det. Fitzsimons served a subpoena dated June 15, 2021, on Dupaco. On or about July 1, 2021, Det. Fitzsimons informed the court that Dupaco returned records for Hirsch including deposits, withdrawals, and other documents for the years 2014 through February 2021.

EVIDENCE OF INTENT

The facts and evidence set forth in the preceding sections herein relative to Hirsch's willful intent in failing to report income to the Wisconsin Department of Revenue for the years 2016 through 2021 are summarized as follows:

1. Hirsch failed to report any income from his thefts. During the years 2016 through 2021, he failed to report \$269,997 of theft income.
2. By failing to report \$269,997 of income from his theft scheme, Hirsch evaded Wisconsin income taxes of \$16,966 for tax years 2016 through 2021.
3. Hirsch was dishonest with his customers by misrepresenting that he personally bought the gas Hirsch was selling them.
4. Hirsch was dishonest with Insight FS' management when they confronted him with evidence the company obtained.
5. Hirsch did not inform his tax return preparer of reportable theft income. The return preparer dealt primarily with Hirsch and only occasionally with his wife. Hirsch brought his and his wife's documents to the return preparer's office to have their returns prepared. Hirsch advised the preparer that all necessary information had been provided.
6. Hirsch failed to report income from his theft scheme on his 2014 and 2015 returns. He failed to report theft income of \$9,943 on his 2014 return and \$44,823 on his 2015 return. The Wisconsin income tax due on this unreported income is \$623 for 2014 and \$2,824 for 2015.

7. For tax years 2014 through 2021, Hirsch failed to report \$324,763 of theft income. This is an eight-year pattern of under-reporting. The Wisconsin income tax due on this underreported income is \$20,413.

**EXPLANATION AND DEFENSE OF TAXPAYER**

No contact with Hirsch has been made regarding this case.

**STATUTES AND APPLICABLE LAW**

Section 71.03, Wis. Stats., requires the filing of Wisconsin income tax returns. Every natural person domiciled in this state during the entire taxable year who has a gross income at or above a threshold amount, which will be determined annually by the Department of Revenue, must file an income tax return. Income tax returns are due by April 15 of the year following the year for which they must be filed.

Section 71.01(5g), Wis. Stats. states: "File" means mail or deliver a document that the department prescribes to the department or, if the department prescribes another method of submitting or another destination, use that other method or submit to that other destination.

Section 71.01(9c), Wis. Stats. states: "Sign" means write one's signature or, if the department prescribes another method of authenticating, use that other method.

Section 71.80(14), Wis. Stats. states: Signatures Required. (a) Except as otherwise provided by par. (b), sub. (20) and ss. 71.03 (2) (b) and (c), 71.13 (1), 71.20 (1), 71.21 (1) and 71.24 (4), any return, statement or other document required to be made under this chapter shall be signed in accordance with rules promulgated by the department.

(b) The fact that an individual's name is signed to a return, statement or other document shall be prima facie evidence for all purposes that the return, statement or other document was actually signed by that person.

Note: The exceptions listed in sec. 71.80(14) Wis. Stats. are as follows.

Section 71.03(2)(b) pertains to deceased persons

Section 71.03(2)(c) pertains to a person making a return for an individual unable to file

Section 71.13(1) pertains to estate or trust returns

Sections 71.20(1) and 71.21(1) pertain to partnerships

Section 71.24(4) pertains to a corporation return filed by a receiver, trustee in bankruptcy or assignee

Rule Tax 2.08(3) Filing Returns. (a) All forms and information required to be filed or furnished by persons other than corporations shall be filed or furnished by providing the information requested on the appropriate forms, signing the returns or forms as appropriate and submitting them by one of the following means:

1. Mailing them to the address specified by the department on the form or in the instructions.
2. Delivering them to the department or to the destination that the department or the department of administration prescribes.
3. Filing them by the use of electronic means as prescribed by the department.

Section 137.15 Wis. Stats. Legal recognition of electronic records, electronic signatures, and electronic contracts.

(1) A record or signature may not be denied legal effect or enforceability solely because it is in electronic form.



(4) If a law requires a signature, an electronic signature satisfies that requirement in that law.

Section 71.83(2)(b)1, Wis. Stats., states that any person ... who renders 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, is guilty of a Class H felony and may be assessed the cost of prosecution.

Section 61(a) of the Internal Revenue Code defines the term "gross income" to include "income from whatever source derived." Treasury Regulation 1.61-14(a) states that "Illegal gains constitute gross income." Therefore, the embezzled funds are required to be reported. Federal case law further establishes that embezzled funds are includible in the gross income of the embezzler in the year of embezzlement.

The evidence used to prove the tax fraud charges is based on the same acts alleged in *State v. Jeffrey Hirsch*, Iowa County Case No. 21-CF-123.

**CONCLUSION**

The evidence presented herein demonstrates that Jeffrey E. Hirsch intentionally failed to report a substantial amount of taxable income on his 2016 through 2021 Wisconsin income tax returns and accordingly avoided applicable income tax.

Complainant believes the information provided by all officers mentioned herein to be reliable as they are law enforcement officers who have on prior occasions provided information to complainant and other law enforcement agencies that has been substantiated and confirmed to be accurate. Complainant further believes the information provided by Wisconsin Department of Revenue Special Agent Alan Kurth to be accurate and reliable as he is a witness to the events he described. Complainant believes the information provided by Arayana Satterlee, Casey Spensley, Mark Lease and David Mottet are accurate and reliable as they are witness to the events they described.

Subscribed and sworn to before me on 10/28/22  
Electronically Signed By:  
Curtis E. Johnson  
Assistant District Attorney  
State Bar #: 1053728

Electronically Signed By:  
Alan Kurth, Special Agent  
Complainant