

**FILED**  
**08-21-2023**  
**Walworth County**  
**Clerk of Circuit Court**  
**2023CF000413**

STATE OF WISCONSIN

CIRCUIT COURT

WALWORTH COUNTY

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STATE OF WISCONSIN,

Plaintiff,

v.

Case No. 23-CF-

MAURICIO CASTANEDA

3462 Country View Dr.

Delavan, WI 53115

DOB: 12/14/1974

Sex: Male; Race: Hispanic

Hair: Black; Eyes: Brown

Height: 5'8"; Weight: 200 lbs.,

Defendant.

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**CRIMINAL COMPLAINT**

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The State of Wisconsin, by Lucas P. Bennewitz, Assistant Attorney General, upon the request of the Secretary of the Wisconsin Department of Revenue, (DOR), pursuant to Wis. Stat. § 71.80(6), alleges that the Defendant committed the following criminal violations of the laws of the State of Wisconsin and charges him as follows:

**COUNT 1: FILING A FALSE OR FRAUDULENT INCOME TAX RETURN—WIS. STAT. § 71.83(2)(b)1.**

The Defendant, on or about April 2, 2021, rendered a false or fraudulent Wisconsin income tax return to obtain a refund with fraudulent intent, namely a 2016 income tax return for Alias 1, contrary to Wis. Stat. § 71.83(2)(b)1.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat. § 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years. Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years. Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution. Wis. Stat. § 71.83(2)(b)1.

**COUNT 2: FILING A FALSE CLAIM FOR CREDIT—WIS. STAT. § 71.83(2)(b)4.**

The Defendant, on or about April 2, 2021, filed a claim for credit under Wis. Stat. § 71.07 that was false and filed with fraudulent intent, namely a 2016 tax return for Alias 1, contrary to Wis. Stat. § 71.83(2)(b)4.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat. § 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years. Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years. Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution. Wis. Stat. § 71.83(2)(b)1.

**COUNT 3: FILING A FALSE OR FRAUDULENT INCOME TAX RETURN—WIS. STAT. § 71.83(2)(b)1.**

The Defendant, on or about April 2, 2021, rendered a false or fraudulent Wisconsin income tax return to obtain a refund with fraudulent intent, namely a 2016 tax return for Alias 2, contrary to Wis. Stat. § 71.83(2)(b)1.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat. § 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years. Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years. Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution. Wis. Stat. § 71.83(2)(b)1.

**COUNT 4: FILING A FALSE CLAIM FOR CREDIT—WIS. STAT. § 71.83(2)(b)4.**

The Defendant, on or about April 2, 2021, filed a claim for credit under Wis. Stat. § 71.07 that was false and filed with fraudulent intent, namely a 2016 tax return for Alias 2, contrary to Wis. Stat. § 71.83(2)(b)4.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat. § 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years. Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years.

Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution.

Wis. Stat. § 71.83(2)(b)1.

**COUNT 5: FILING A FALSE OR FRAUDULENT INCOME TAX RETURN—WIS. STAT. § 71.83(2)(b)1.**

The Defendant, on or about April 2, 2021, rendered a false or fraudulent Wisconsin income tax return to obtain a refund with fraudulent intent, namely a 2016 income tax return for Alias 3, contrary to Wis. Stat. § 71.83(2)(b)1.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat. § 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years. Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years. Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution. Wis. Stat. § 71.83(2)(b)1.

**COUNT 6: FILING A FALSE CLAIM FOR CREDIT—WIS. STAT. § 71.83(2)(b)4.**

The Defendant, on or about April 2, 2021, filed a claim for credit under Wis. Stat. § 71.07 that was false and filed with fraudulent intent, namely a 2016 income tax return for Alias 3, contrary to Wis. Stat. § 71.83(2)(b)4.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat. § 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years.

Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years.

Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution.

Wis. Stat. § 71.83(2)(b)1.

**COUNT 7: FILING A FALSE OR FRAUDULENT INCOME TAX RETURN—WIS. STAT. § 71.83(2)(b)1.**

The Defendant, on or about April 2, 2021, rendered a false or fraudulent Wisconsin income tax return to obtain a refund with fraudulent intent, namely a 2020 income tax return for Alias 4, contrary to Wis. Stat. § 71.83(2)(b)1.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat. § 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years. Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years. Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution. Wis. Stat. § 71.83(2)(b)1.

**COUNT 8: FILING A FALSE CLAIM FOR CREDIT—WIS. STAT. § 71.83(2)(b)4.**

The Defendant, on or about April 2, 2021, filed a claim for credit under Wis. Stat. § 71.07 that was false and filed with fraudulent intent, namely a 2020 income tax return for Alias 4, contrary to Wis. Stat. § 71.83(2)(b)4.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat.

§ 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years.

Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years.

Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution.

Wis. Stat. § 71.83(2)(b)1.

**COUNT 9: FILING A FALSE OR FRAUDULENT INCOME TAX RETURN—WIS. STAT. § 71.83(2)(b)1.**

The Defendant, on or about April 2, 2021, rendered a false or fraudulent Wisconsin income tax return to obtain a refund with fraudulent intent, namely a 2017 income tax return for Alias 5, contrary to Wis. Stat. § 71.83(2)(b)1.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat. § 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years.

Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years.

Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution.

Wis. Stat. § 71.83(2)(b)1.

**COUNT 10: FILING A FALSE CLAIM FOR CREDIT—WIS. STAT. § 71.83(2)(b)4.**

The Defendant, on or about April 2, 2021, filed a claim for credit under Wis. Stat. § 71.07 that was false and filed with fraudulent intent, namely a 2017 income tax return for Alias 5, contrary to Wis. Stat. § 71.83(2)(b)4.

Venue for this crime is properly in Walworth County because the Defendant resides in Walworth County. Wis. Stat § 71.80(6m).

Upon conviction for this offense, a Class H felony, the Defendant may be fined not more than ten thousand dollars (\$10,000) or imprisoned not more than six (6) years, or both. Wis. Stat. § 939.50(3)(h). The maximum term of initial confinement in prison may not exceed three (3) years. Wis. Stat. § 973.01(2)(b)8. The term of extended supervision may not exceed three (3) years. Wis. Stat. § 973.01(2)(d)5. In addition, the Defendant may be assessed the cost of prosecution. Wis. Stat. § 71.83(2)(b)1.

**COUNT 11: THEFT—WIS. STAT. § 943.20(1)(d)**

The Defendant, from approximately February 2021 through approximately February 2022, in Walworth County, Wisconsin, obtained title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, and which did defraud the person to whom it was made, which property exceeded \$10,000 but did not exceed \$100,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d) and (3)(c), and 973.36(3)(a). A “person” includes bodies politic. Wis. Stat. § 990.01(26).

Upon conviction for this offense, a Class G felony, the Defendant may be fined not more than twenty-five thousand dollars (\$25,000) or imprisoned not more than ten (10) years, or both. Wis. Stat. § 939.50(3)(g). The maximum term of initial confinement in prison may not exceed five (5) years. Wis. Stat. § 973.01(2)(b)7. The term of extended supervision may not exceed five (5) years. Wis. Stat. § 973.01(2)(d)4.

**Facts Constituting the Offenses Charged**

Upon information and belief, Complainant, Paul Libeck, states the following:

I, Paul Libeck, the complainant, am a Special Agent for the Wisconsin Department of Revenue at its field office in Madison, Wisconsin. I base this complaint upon information and

belief. This includes my own investigation; records and documents obtained during that investigation; statements from citizens; 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 citizens are believed to be truthful and reliable as statements from victims and witnesses to a crime possess first-hand knowledge of their reported observations. I believe the records and documents I obtained and reviewed as part of my investigation to be accurate and reliable because they were records kept in the ordinary course of business, created and filed pursuant to a legal duty, or affirmed as accurate by a citizen witness.

Agent Libecky investigated the Defendant, Mauricio Castaneda, for a series of fraudulent Wisconsin income returns filed between February 2021 to February 2022. Between January 7, 2021, to December 17, 2021, the Defendant owned a house at 439 E. Geneva Street in Elkhorn, Wisconsin. The Defendant was a tax preparer and owned the business El Nevado Taxes located at 239 E. Milwaukee Street in Whitewater, Wisconsin. Upon information and belief, the Defendant resides at 3462 Country View Drive, Delavan, Wisconsin at the time of filing this Complaint.

The Defendant often prepared tax returns for filers who lacked legal employment work status, also referred to as undocumented workers. To obtain employment, these filers would sometimes use someone else's name or Social Security Number (SSN). The employer would then issue a W-2 with the provided information. During tax season, undocumented workers must still file tax returns using an Individual Taxpayer Identification Number ("ITIN") and their legal name. While the names on the W-2 form and the tax return may not match, this is nonetheless the correct process for undocumented workers to file tax returns. After the return is processed, the filer would receive a refund.



The Defendant used his position as a tax preparer to exploit his clients' undocumented employment status by filing fraudulent returns using their W-2 forms. When the undocumented worker's tax return was filed and their refund was issued, the Defendant then used the same W-2 to file a second, fraudulent return under a different name and SSN or ITIN. Since the original return claimed the worker's wages and withholdings, the Defendant needed to file a fraudulent return under a different name and SSN or ITIN to avoid detection. On each fraudulent return, the Defendant listed an address with which he was associated. Further, the Defendant often filed the fraudulent returns as "Married Filing Joint Return," with a fake spouse's information to take advantage of the lower tax bracket and higher standard deduction. Additionally, the Defendant often claimed a \$300 school property tax credit that was not claimed in the original return. This scheme allowed the Defendant to maximize the fraudulent refund. Once DOR issued the fraudulent refunds, the Defendant deposited them into his bank account.

In total, the Defendant filed approximately 340 fraudulent returns between February 2021 to February 2022, of which 33 resulted in DOR issuing fraudulent refunds. The Defendant defrauded the DOR a total of approximately \$33,356 and attempted to defraud the DOR a total of approximately \$331,656. All 340 fraudulently returns were listed to addresses associated with the Defendant, which Agent Libeck observed as an indicator of fraud. For example, 100 fraudulent returns listed the Defendant's 439 East Geneva Street residence and 89 fraudulent returns listed the Defendant's 239 East Milwaukee Street business.

Of the 33 fraudulent claims that resulted in the DOR issuing fraudulent refunds, five are charged in this Complaint as follows:

### **Counts 1 and 2**

On January 26, 2017, the Defendant filed a 2016 tax return for an ITIN filer, Taxpayer 1. The return claimed \$25,717 in reported wages from Echo Lake Foods, Inc. and \$1,051 in

Wisconsin withholding. A \$318 refund was issued to Taxpayer 1. The W-2 was issued under the name Alias 1.

On April 2, 2021, DOR received a 2016 income tax return filed with an SSN for filer Alias 1, which also claimed \$25,717 in reported wages from Echo Lake Foods, Inc. and \$1,051 in Wisconsin withholding. Agent Libeck reviewed Echo Lake Foods records and no other employee earned the exact same wages with the exact same withholdings in 2016. This return added a spouse and listed the address of 239 E. Milwaukee Street in Whitewater, Wisconsin, which is El Nevado Taxes' address. The return also claimed \$300 in school property tax credit.

The DOR issued a \$1,001 refund to Alias 1, which was deposited into the Defendant's bank account.

#### **Counts 3 and 4**

On March 1, 2017, the Defendant filed a 2016 tax return for an ITIN filer, Taxpayer 2. The return claimed \$20,275 in reported wages from Momchilovich Drywall, LLC and \$1,013 in Wisconsin withholding. A \$739 refund was issued to Taxpayer 2. The W-2 was issued under the name Alias 2.

On April 2, 2021, DOR received a 2016 income tax return filed with an SSN for filer Alias 2, which also claimed \$20,275 in reported wages from Momchilovich Drywall, LLC and \$1,013 in Wisconsin withholding. Agent Libeck reviewed Momchilovich Drywall records and no other employee earned the exact same wages with the exact same withholdings in 2016. This return added a spouse and listed the address of 239 E. Milwaukee Street in Whitewater, Wisconsin, which is El Nevado Taxes' address. The return also claimed \$300 in school property tax credit.

The DOR issued a \$1,013 refund to Alias 2, which was deposited into the Defendant's bank account.

**Counts 5 and 6**

On February 3, 2017, the Defendant filed a 2016 tax return for an ITIN filer, Taxpayer 3. The return claimed \$36,816 in reported wages from MPI Products and \$1,592 in Wisconsin withholding. A \$284 refund was issued to Taxpayer 3. The W-2 was issued under the name Alias 3.

On April 2, 2021, DOR received a 2016 income tax return filed under an SSN for filer Alias 3, which also claimed \$36,816 in reported wages from MPI Products and \$1,592 in Wisconsin withholding. Agent Libeck reviewed MPI records, and no other employee earned the exact same wages with the exact same withholdings in 2016. This return added a spouse and listed the address of 239 East Milwaukee Street in Whitewater, Wisconsin, which is the Defendant's address. The return also claimed \$300 in school property tax credit.

The DOR issued a \$979 refund to Alias 3, which was deposited into the Defendant's bank account.

**Counts 7 and 8**

On February 12, 2021, the Defendant filed a 2020 tax return for an ITIN filer, Taxpayer 4. The return claimed \$23,182 in reported wages from OSI Industries, LLC and \$1,047 in Wisconsin withholding. A \$606 refund was issued to Taxpayer 4. The W-2 was issued under the name Alias 4.

On April 2, 2021, DOR received a 2020 income tax return filed under an SSN for Alias 4, which also claimed \$23,182 in reported wages from OSI Industries, LLC and \$1,047 in Wisconsin withholding. Agent Libeck reviewed OSI Industries records, and no other employee earned the exact same wages with the exact same withholdings in 2020. This return added a spouse and listed the address of 439 E. Geneva Street in Elkhorn, Wisconsin, which is the Defendant's address. The return also claimed \$300 in school property tax credit.

The DOR issued a \$1,047 refund to Alias 4, which was deposited into the Defendant's bank account.

**Counts 9 and 10**

On March 1, 2018, the Defendant filed a 2017 tax return for an ITIN filer, Taxpayer 5. The return claimed \$31,284 in reported wages from Mastermold and \$1,408 in Wisconsin withholding. A \$520 refund was issued to Taxpayer 5. The W-2 was issued under the name Alias 5.

On April 2, 2021, DOR received a 2017 income tax return filed under an SSN for Alias 5, which also claimed \$31,284 in reported wages from Mastermold and \$1,408 in Wisconsin withholding. Agent Libecky reviewed Mastermold records, and no other employee earned the exact same wages with the exact same withholdings in 2017. This return added a spouse and listed the address of 439 E. Geneva Street in Elkhorn, Wisconsin, which is the Defendant's address. The return also claimed \$300 in school property tax credit.

The DOR issued a \$1,156 refund to Alias 5, which was deposited into the Defendant's bank account.

**Count 11**

Based upon all the above-referenced fraudulent Wisconsin tax returns, the Defendant obtained \$5,196 from Wisconsin DOR to which he was not entitled. Combined with the other 28 uncharged fraudulent returns filed between February 2021 and February 2022, the Defendant fraudulently obtained a total of \$33,356 from the Wisconsin DOR to which he was not entitled.

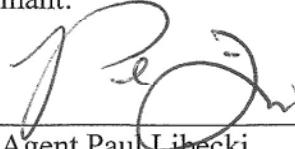
On February 20, 2023, Agent Libecky interviewed the Defendant at El Nevado Taxes. When confronted about the fraudulent returns, the Defendant admitted to cashing some of the checks. The Defendant said he thought he could get away with it and thought it was free money. The Defendant said no one else was involved in the scheme.

I, Paul Libecky, 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.

Dated this 21<sup>st</sup> day of August, 2023.

Complainant:



Special Agent Paul Libeck  
Wisconsin Department of Revenue

Telephonically subscribed and sworn to before me and approved  
for filing this 21<sup>st</sup> day of August, 2023.

s/ Lucas P. Bennewitz  
\_\_\_\_\_  
Lucas P. Bennewitz  
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