

**STATE OF WISCONSIN                      CIRCUIT COURT                      DANE COUNTY**

STATE OF WISCONSIN  
Plaintiff,

vs.

**AMANDA M MEADE**  
N1890 Parkview Cir  
Palmrya, WI 53156  
DOB: 09/12/1981  
Sex/Race: F/W  
Eye Color: Green  
Hair Color: Brown  
Height: 5 ft 03 in  
Weight: 140 lbs  
Alias: Maiden Name Amanda Scott  
Previously Known As Amanda  
Peterson

Defendant,

Ref. Agency: WI Dept of Revenue  
DA Case No.: 2022DA011767  
Assigned DA/ADA:  
Agency Case No.: WIDOR 1-781-138-688

**Court Case No.: 2023CF \_\_\_\_\_**  
ATN:

**CRIMINAL COMPLAINT**

*For Official Use*

**The below-named complaining witness being first duly sworn states the following:**

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

The above-named defendant on or about Friday, February 24, 2017, Dane 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.

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

The above-named defendant on or about Wednesday, February 14, 2018, Dane 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.

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

The above-named defendant on or about Wednesday, February 6, 2019, Dane 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.

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

The above-named defendant on or about Friday, January 31, 2020, Dane 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.

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

The above-named defendant on or about Saturday, March 6, 2021, Dane 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.

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

The above-named defendant on or about Thursday, February 3, 2022, Dane 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.

**FACTS:**

Your complainant is a Special Agent with the Wisconsin Department of Revenue and for this complaint is relying on his written investigative reports.

Special Agent Kurth reports the victim in this investigation is the Wisconsin Department of Revenue which is located in the City of Madison, Dane County, Wisconsin.

Special Agent Kurth reports on March 23, 2022, he telephoned DCI Special Agent Scott Leck. Special Agent Leck advised that in August 2021, Belleville Police Department Officer Cody Pharo contacted DCI for assistance with a financial crime investigation. DCI Special Agent Dorinda Freymiller spoke with Officer Pharo on August 18, 2021. Special Agent Leck related that **AMANDA MEADE** (the defendant hereinafter, who was verbally identified) is the former

director at the Sugar River Senior Center, Belleville, Wisconsin. The defendant embezzled between \$100,000 and \$200,000 from approximately 2015 to 2020. The theft amount is only what's traceable. Cash brought in from fund raisers cannot be traced. The largest amount of theft occurred in 2017, which correlates with the defendant's divorce.

The defendant accomplished the theft by paying herself extra payroll checks and using the senior center's credit card for personal purchases. The defendant used the stolen money to finance a lifestyle she otherwise could not afford. The defendant spent the money on trips to Ireland, Hawaii, and Boston, and on Amazon purchases, home mortgage payments, and fast food. The senior center board wants the defendant prosecuted. After the phone call, Special Agent Leck provided an email with information about the Belleville tip.

On March 30, 2022, a meeting was held at the Belleville Police Department. An individual, whose name forms the initials AS, is assisting the senior center. Officer Pharo advised the Belleville Police Department learned of the theft in May 2021. AS related that a Sugar River Senior Center board member, whose name forms the initials KP, had reviewed the senior center's bank account statements and discovered inappropriate payments. The defendant was fired shortly thereafter.

At the March 30, 2022, meeting, AS advised the defendant was hired in 2014. The Village of Belleville had been doing the accounting for the senior center at a cost to the senior center of \$1,500 per year. The defendant took over the accounting to save money for the senior center. The defendant wrote extra checks to herself and made personal purchases with the senior center's credit card. Dubuque Bank and Trust filed a foreclosure of mortgage case against the defendant. The investigation revealed the defendant made \$22,000 in direct payments of senior center funds to Dubuque Bank and Trust to pay her mortgage. Officer Pharo related the senior center did not use a payroll company; the defendant handled the payroll. Senior center employees are paid biweekly. Special Agent Leck advised the defendant bought a vacation home in Philips. An \$18,000 down payment was made.

Following the meeting, Special Agent Kurth reviewed the defendant's Wisconsin income tax returns in WINPAS, the Department of Revenue's tax accounting system. Special Agent Kurth found the defendant did not report income from the theft scheme. On April 1, 2022, a criminal case was opened.

Wisconsin DOR records indicate the defendant electronically filed timely Form 1 Wisconsin income tax returns for tax years 2016 through 2021. A Form 1 return requires a copy of the taxpayer's federal Form 1040 or Form 1040A return to be attached. On each of the defendant's federal returns, the paid preparer section is blank. A paid preparer would have been required to complete that section.

The Belleville Police Department's theft investigation revealed the defendant conducted the theft using three methods: (1) She wrote extra payroll checks to herself; (2) She used funds from the senior center's account to pay for her personal mortgage at Dubuque Bank & Trust; and (3) She used the senior center's credit and debit cards to pay for her personal bills.

On August 4, 2021, the senior center board president (whose name forms the initials RF), advised Officer Pharo the defendant was only authorized to purchase supplies which directly relate to the Sugar River Senior Center.

On March 29, 2022, RF informed Officer Pharo the defendant was the sole financial account holder for the Sugar River Senior Center. The defendant only had consent to conduct day-to-day business activities at the senior center with the senior center's funds. As director/treasurer the defendant was not required to document every purchase.

On November 21, 2022, AS dropped off a binder and flash drive at the Department of Revenue's Rimrock Road office front desk. The binder and flash drive contain five Excel files summarizing the defendant's thefts.

The file titled, All Checks Payable to Amanda (the defendant), contains information about every senior center check payable to the defendant. The file consists of eight spreadsheets with one for every year from 2014 through 2021. Each spreadsheet has information including the date, check number, paycheck amount, other check amount, bank account number, bank name, paycheck memo line, and other check memo line.

The defendant claimed credits to reduce her Wisconsin income tax on her 2016 through 2021 Wisconsin income tax returns. These credits include the itemized deduction credit, school property tax credit, and married couple credit. These credits were allowed for purposes of the criminal case.

The defendant claimed Wisconsin's earned income tax credit on her 2016 Wisconsin income tax return. Based upon the defendant's reported Wisconsin taxable income of \$37,499, she claimed and received Wisconsin's earned income tax credit of \$49. As a result of the additional income found in the investigation, the defendant's income exceeds the limit to be eligible for the earned income credit. The defendant's Wisconsin earned income credit is disallowed and she is required to repay it.

The defendant's corrected Wisconsin taxable income and tax due for the years 2016, 2017, 2018, 2019, 2020, and 2021 for use in criminal proceedings is shown in the table below:

The defendant's total Wisconsin income tax due and owing is \$8,081.

Year Involved	Amount Understated	Tax Evaded
2016	\$38,753	\$2,814
2017	\$30,859	\$2,226
2018	\$11,997	\$779
2019	\$14,654	\$954
2020	\$12,046	\$787
2021	\$9,689	\$521

The facts and evidence set forth in this report relative to the defendant's willful intent in failing to report a substantial portion of her income for the years 2016 through 2021 are summarized as follows:

1. The defendant failed to report any income from her theft scheme. During the years 2016 through 2021, she failed to report \$117,998 of theft income.
2. By failing to report \$117,998 of income from her theft scheme, the defendant evaded Wisconsin income taxes of \$8,081 for tax years 2016 through 2021.

3. The defendant attempted to conceal the thefts from the senior center by switching, closing, and opening new accounts.
4. The defendant concealed the theft from her husband. The defendant never told him she was stealing from the senior center.
5. The defendant spent the stolen funds on a lifestyle that exceeded her reported income.
6. The defendant also failed to report income of \$17,595 from her theft scheme on her 2015 return. The Wisconsin income tax due on this unreported income is \$1,323. The defendant cannot be prosecuted for filing a false or fraudulent Wisconsin income tax return for 2015 because it is beyond the statute of limitations. It is included as evidence of intent because it is relevant conduct.
7. For tax years 2015 through 2021, The defendant failed to report \$135,593 of theft income. This is a seven-year pattern of under-reporting. The Wisconsin income tax due on this underreported income is \$9,404. While the defendant cannot be prosecuted for filing a false or fraudulent 2015 Wisconsin income tax return, it is relevant conduct when considering intent.

Special Agent Kurth has had no contact with the defendant regarding this case. However, on May 17, 2022, DCI Special Agents James Pertzborn and Leck interviewed the defendant at the Franklin Police Department. The defendant met with the agents voluntarily and without representation. Agents told the defendant she was free to leave anytime at the start of the interview and during the interview.

The defendant admitted to issuing herself extra payroll checks; she intentionally stole the money. The defendant also admitted to using funds from the senior center's account to pay her mortgage at Dubuque Bank & Trust. She was worried her home would be foreclosed on. She knew what she was doing was wrong and wasn't authorized to use the senior center's funds for her personal finances. She admitted to using the senior center's credit and debit cards for numerous personal expenses. She never told her husband about the money she was stealing from the senior center.

The defendant opened, closed, and switched bank accounts related to the senior center. She admitted she did this because she always wanted to start over with a new clean account if the board ever asked to review the financial accounts. She acknowledged that changing the accounts was a means to conceal her unauthorized transactions.

The defendant admitted she never reported the amounts of money she stole from the senior center on her federal or state tax returns. She was aware she needed to report the extra income she stole by issuing herself extra payroll checks. She claimed to be unaware she was required to report the money she gained through the other means of theft that she used.

When the interview ended, the defendant stated, "I'm not denying I did any of it."

Special Agent Kurth knows the defendant's 2016 through 2021 Wisconsin income tax returns were electronically filed with the Wisconsin Department of Revenue (DOR). When DOR employees print a return, the taxpayer's signature and date do not appear on the printed return.

When a taxpayer electronically files a Wisconsin income tax return, the information in that return is transmitted via XML files, one with federal information and one with state information.

The XML files include the taxpayer's signature, in the form of a self-selected PIN, and a signature date.

The dates on which the defendant's returns were filed are as follows:

Tax Year	Date Filed
2016	February 24, 2017
2017	February 14, 2018
2018	February 6, 2019
2019	January 31, 2020
2020	March 6, 2021
2021	February 3, 2022

The dates filed were obtained from WINPAS, which is DOR's tax accounting system.

Based on the evidence presented, Special Agent Kurth concluded that the defendant took, or misappropriated, the \$117,998 listed above as embezzlement income. This money is taxable income to the defendant. She failed to report any of this income on her 2016, 2017, 2018, 2019, 2020, and 2021 Wisconsin income tax returns. The defendant attempted to conceal the thefts and has admitted to the thefts.

Your complainant is aware the victim in this case is the State of Wisconsin Department of Revenue which is located in the City of Madison, Dane County, Wisconsin.

**\*\*THIS COMPLAINT IS BASED ON** the information and belief of your complainant, who is a Special Agent for the Wisconsin Department of Revenue, and who learned of the above offense from the reports of Wisconsin Department of Revenue and DCI which reports your complainant believes to be truthful and reliable inasmuch as they were prepared during the course of the officer(s) official duties.

Further, your complainant believes the information furnished by witness(es) to be truthful and reliable inasmuch as they are citizen informant(s) and witnessed the events described.

Your complainant believes the statements of the Defendant(s) to be truthful and reliable insofar as they are admissions against penal interest.

STATE OF WISCONSIN - VS - Amanda M Meade

Subscribed and sworn to before me on  
02/21/23

Electronically Signed By:  
Timothy R. Verhoff  
Assistant District Attorney  
State Bar #: 1034235

Electronically Signed By:  
Alan Kurth, Special Agent  
Complainant