



Tony Evers
Governor

Peter W. Barca
Secretary of Revenue

For Immediate Release

February 15, 2023

CONTACT: Patty Mayers, Communications Director
608.266.2300 or DORCommunications@wisconsin.gov

Dane County CPA charged with intentionally failing to pay sales tax, failing to file an income tax return, and making false statements

Kathleen Villard, CPA, of Madison, Wisconsin was charged on February 6, 2023, with one felony count of intentionally failing to pay sales tax, one misdemeanor count of failing to file an income tax return, and one misdemeanor count of knowingly making false statements to the Wisconsin Department of Revenue.

According to the [criminal complaint](#), Villard is a Certified Public Accountant and a member of the Ki Shop LLC. She filed four late sales tax returns in 2019 and failed to remit \$2,908.50 in sales tax due. She also failed to file the required 2018 and 2019 tax returns for the partnership, and in doing so, did not report gross receipts over \$52,000. When speaking with Wisconsin Department of Revenue agents, Villard stated, "I was not a member of the Ki Shop" and "actually you cannot verify if I was a member or not from the Articles, and I was not." She continued, "I didn't have signing authority on the accounts at all" and "I did not have signing authority on the checking account." Multiple LLC documents show she was a member of the LLC and an authorized signer on the LLC bank account. Further, Villard signed the bank account agreement form stating she was a member, Secretary and Custodian of Records. Records show Villard issued all checks that were written from the LLC bank account.

The CPA Code of Conduct states that a CPA should perform all professional responsibilities with the highest sense of integrity and not knowingly misrepresent facts.

If convicted on all counts, Villard faces a maximum penalty of up to five years in prison and/or \$30,000 in fines. Villard is being prosecuted by the Dane County District Attorney's Office following an investigation by the Wisconsin Department of Revenue Office of Criminal Investigation.

The Wisconsin Department of Revenue Office of Criminal Investigation investigates individuals and businesses suspected of committing tax crimes and seeks criminal prosecution for those crimes.

To report tax fraud, go to www.revenue.wi.gov and click the "Report tax fraud" link under Quick Links.

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