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## **Wisconsin Department of Revenue Special Agent's Interstate Investigation Nets Arrest in Unclaimed Property Fraud Scheme**

**Madison, WI** – A resourceful and determined Special Agent with the Wisconsin Department of Revenue (DOR) helped apprehend a suspect in an out-of-state unclaimed property fraud scheme. His investigation prevented over \$800,000 in fraudulent checks from being paid to the suspect — money that was eventually turned over to its rightful owner.

### **Tennessee Bank, Georgia Department of Revenue Assist in Apprehending Suspect**

Michael Austin, Special Agent with DOR's Office of Criminal Investigation, was tipped off by employees at a bank in Tennessee. They had grown suspicious when a customer deposited \$894,555 in unclaimed property checks issued by DOR. After placing a hold on the funds and contacting DOR, Special Agent Austin coordinated with the bank to convince the suspect he would need to claim the money in person, where local law enforcement would make an arrest.

When that plan fell through at the last minute, Special Agent Austin pivoted, informing the suspect that he could pick up the money at the Georgia Department of Revenue instead. Upon arrival, the suspect was met by law enforcement officers from the Georgia Department of Revenue, but because the only contact with him up to that point had been through an untraceable "burner" phone, nobody could be certain this was the individual perpetuating the fraud. Thinking quickly, Special Agent Austin dialed the phone number he had been communicating with the suspect from; when it rang in his pocket, they knew they had the right person and took him into custody.

The suspect, a former law school student on parole for committing a series of large-scale financial crimes, was prosecuted by the US Attorney's Office in Georgia and sentenced to 15 months in prison. Special Agent Austin's investigation identified additional out-of-state unclaimed property claims that likely would have been filed. His hard work and perseverance prevented other Wisconsin taxpayers from becoming fraud victims.

"I commend Special Agent Austin, who showed unbelievable determination in solving this crime," said DOR Secretary Designee David Casey. "We are also grateful for the keen eye of those who reported the deposit as suspicious, and we appreciate all the law enforcement support we received to prevent this fraud. Fraud is everywhere, and this case is a reminder that we all have to be vigilant."

### **Perseverance Leads to Rightful Owner**

There was only one order of business left: tracking down the Wisconsin taxpayer who was the rightful owner of the unclaimed property. Complicating matters was the fact that the individual valued privacy, changing residences frequently without updating his driver's license address, didn't own a cellphone and had no recent vehicle history. Through Special Agent Austin's perseverance, which involved contacting five law enforcement agencies, the USPS and the Social Security Administration, he eventually located the taxpayer, who was unaware he had an unclaimed

inheritance awaiting him.

"I can't believe you found me," he remarked later.

The investigation identified additional out-of-state unclaimed property claims that could have been filed under this scheme. This discovery prevented over \$400,000 in fraudulent checks from being issued.

"Special Agent Austin really showed his investigative skills in this operation," Office of Criminal Investigation Director Justin Shemanski said. "In this case he was able to use his negotiation skills, quick-thinking, intelligence, communication skills and charisma to locate the suspect and get the funds to the rightful owner. I believe only someone with these high-level skills could have achieved the same positive result."

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](http://www.revenue.wi.gov) and click the "Report tax fraud" link under Quick Links.

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