

**STATE OF MINNESOTA  
COUNTY OF HENNEPIN**

**DISTRICT COURT  
FOURTH JUDICIAL DISTRICT**

COURT FILE NO.  
PROSECUTOR CASE NO. 14A28106  
SILS ID. 332075  
SILS TRACKING. 2765048  
CONTROLLING AGENCY. MN062025Y  
CONTROL NO. 13000435

State of Minnesota,

Plaintiff,

v.

**CRIMINAL COMPLAINT**

**RONA ESTELLE GRIFFIN (DOB: 07/08/1963)**  
4646 Aldrich Ave N.

Summons  Warrant  
 Order of Detention

Minneapolis, MN 55412,  
Defendant.

Amended  
 Tab Charge Previously Filed

The Complainant, being duly sworn, makes complaint to the above-named Court and states that there is probable cause to believe that Defendant committed the following offense(s):

**Count I**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/15/2011**

Charge Description: That on or about February 15, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised D.M. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count II**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **03/13/2012**

Charge Description: That on or about March 13, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised D.M. in the preparation and

presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

### **Count III**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **03/14/2013**

Charge Description: That on or about March 14, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised D.M. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

### **Count IV**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/06/2014**

Charge Description: That on or about February 6, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised D.M. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

### **Count V**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2011**

Charge Description: That on or about April 15, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised K.L. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

### **Count VI**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/05/2012**

Charge Description: That on or about April 5, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised K.L. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

### **Count VII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/14/2013**

Charge Description: That on or about April 14, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised K.L. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

### **Count VIII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **03/15/2014**

Charge Description: That on or about March 15, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised R.T. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

### **Count IX**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **03/05/2014**

Charge Description: That on or about March 5, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised B.S. and A.S. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

### **Count X**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/15/2011**

Charge Description: That on or about February 15, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised D.B. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

### **Count XI**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/06/2012**

Charge Description: That on or about February 6, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised D.B. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

#### **Count XII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/07/2013**

Charge Description: That on or about February 7, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised D.B. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

#### **Count XIII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **01/23/2014**

Charge Description: That on or about January 23, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised D.B. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

#### **Count XIV**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/09/2011**

Charge Description: That on or about February 9, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised R.H. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

#### **Count XV**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/15/2011**

Charge Description: That on or about February 15, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised K.G. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

#### **Count XVI**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/04/2012**

Charge Description: That on or about February 4, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised R.H. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

#### **Count XVII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/04/2012**

Charge Description: That on or about February 4, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised K.G. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

#### **Count XVIII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/10/2013**

Charge Description: That on or about February 10, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised R.H. and K.H. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

#### **Count XIX**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/08/2014**

Charge Description: That on or about February 8, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised R.H. and K.H. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XX**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/10/2011**

Charge Description: That on or about February 10, 2011 through February 15, 2011 , in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised R.G. and C.G. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of tax returns that were known by her to be fraudulent or false concerning a material matter.

**Count XXI**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/07/2012**

Charge Description: That on or about February 7, 2012 through February 10, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised R.G. and C.G. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of tax returns that were known by her to be fraudulent or false concerning a material matter.

**Count XXII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/06/2013**

Charge Description: That on or about February 6, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised R.G. and C.G. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of tax returns that were known by her to be fraudulent or false concerning a material matter.

**Count XXIII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/10/2014**

Charge Description: That on or about February 10, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised R.G. and C.G. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of tax returns that were known by her to be fraudulent or false concerning a material matter.

**Count XXIV**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/16/2011**

Charge Description: That on or about February 16, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised T.R. and S.R. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXV**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/02/2012**

Charge Description: That on or about February 2, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised T.R. and S.R. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXVI**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/08/2013**

Charge Description: That on or about February 8, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised T.R. and S.R. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXVII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/14/2014**

Charge Description: That on or about February 14, 2014, in Hennepin County, Minnesota,

RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised T.R. and S.R. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXVIII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/02/2012**

Charge Description: That on or about April 2, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised A.L. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXIX**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **03/15/2013**

Charge Description: That on or about March 15, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised A.L. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXX**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **03/24/2014**

Charge Description: That on or about March 24, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised A.L. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXXI**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/18/2011**

Charge Description: That on or about February 18, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised S.J.D. and S.L.D. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a

tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXXII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/24/2012**

Charge Description: That on or about February 24, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised S.J.D. and S.L.D. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXXIII**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/15/2013**

Charge Description: That on or about February 15, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised S.J.D. and S.L.D. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXXIV**

Charge: **Taxes-false or fraudulent returns-preparation-aid, advise**

Minnesota Statute: **289A.63.2(b)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **02/07/2014**

Charge Description: That on or about February 7, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, knowingly aided, assisted, or advised S.J.D. and S.L.D. in the preparation and presentation to the commissioner of the Minnesota Department of Revenue, of a tax return that was known by her to be fraudulent or false concerning a material matter.

**Count XXXV**

Charge: **Taxes-false or fraudulent returns-file with commissioner**

Minnesota Statute: **289A.63.2(a)**, with reference to: 289A.63.2(a), 609.03.1

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/22/2011**

Charge Description: That on or about April 22, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, filed with the commissioner of the Minnesota Department of Revenue a property tax return, known by her to be fraudulent or false concerning a material matter.

#### **Count XXXVI**

Charge: **Taxes-false or fraudulent returns-file with commissioner**

Minnesota Statute: **289A.63.2(a)**, with reference to: 289A.63.2(a), 609.03.1

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **07/24/2012**

Charge Description: That on or about July 24, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, filed with the commissioner of the Minnesota Department of Revenue a property tax return, known by her to be fraudulent or false concerning a material matter.

#### **Count XXXVII**

Charge: **Taxes-false or fraudulent returns-file with commissioner**

Minnesota Statute: **289A.63.2(a)**, with reference to: 289A.63.2(a), 609.03.1

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **01/31/2014**

Charge Description: That on or about January 31, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, filed with the commissioner of the Minnesota Department of Revenue an individual income tax return, known by her to be fraudulent or false concerning a material matter.

#### **Count XXXVIII**

Charge: **Taxes-failure to file return,report, document-F**

Minnesota Statute: **289A.63.1(a)**, with reference to: 609.03.1

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2011**

Charge Description: That on or about April 15, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to file an individual income tax return with the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XXXIX**

Charge: **Taxes-failure to file return,report, document-F**

Minnesota Statute: **289A.63.1(a)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2012**

Charge Description: That on or about April 15, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to file an individual income tax return with the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XL**

Charge: **Taxes-failure to file return,report, document-F**

Minnesota Statute: **289A.63.1(a)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2013**

Charge Description: That on or about April 15, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to file an individual income tax return with the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XLI**

Charge: **Taxes-failure to file return,report, document-F**

Minnesota Statute: **289A.63.1(a)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2011**

Charge Description: That on or about April 15, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to file a corporate tax return for her business, HAH Broker Inc., with the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XLII**

Charge: **Taxes-failure to file return,report, document-F**

Minnesota Statute: **289A.63.1(a)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2012**

Charge Description: That on or about April 15, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to file a corporate tax return for her business, HAH Broker Inc., with the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XLIII**

Charge: **Taxes-failure to file return,report, document-F**

Minnesota Statute: **289A.63.1(a)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2013**

Charge Description: That on or about April 15, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to file a corporate tax return for her business, HAH Broker Inc., with the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XLIV**

Charge: **Taxes-failure to file return,report, document-F**

Minnesota Statute: **289A.63.1(a)**

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2014**

Charge Description: That on or about April 15, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to file a corporate tax return for her business, HAH Broker Inc., with the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XLV**

Charge: **Taxes-failure to pay or collect-F**

Minnesota Statute: **289A.63.1(b)**, with reference to: 609.03.1, 289A.63.1(b)

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2011**

Charge Description: That on or about April 15, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to pay personal income taxes to the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XLVI**

Charge: **Taxes-failure to pay or collect-F**

Minnesota Statute: **289A.63.1(b)**, with reference to: 609.03.1, 289A.63.1(b)

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2012**

Charge Description: That on or about April 15, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to pay personal income taxes to the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XLVII**

Charge: **Taxes-failure to pay or collect-F**

Minnesota Statute: **289A.63.1(b)**, with reference to: 609.03.1, 289A.63.1(b)

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2013**

Charge Description: That on or about April 15, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to pay personal income taxes to the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XLVIII**

Charge: **Taxes-failure to pay or collect-F**

Minnesota Statute: **289A.63.1(b)**, with reference to: 609.03.1, 289A.63.1(b)

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/14/2014**

Charge Description: That on or about April 15, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to pay personal income taxes to the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count XLIX**

Charge: **Taxes-failure to pay or collect-F**

Minnesota Statute: **289A.63.1(b)**, with reference to: 609.03.1, 289A.63.1(b)

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2011**

Charge Description: That on or about April 15, 2011, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to pay corporate taxes for her business, HAH Broker Inc., to the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count L**

Charge: **Taxes-failure to pay or collect-F**

Minnesota Statute: **289A.63.1(b)**, with reference to: 609.03.1, 289A.63.1(b)

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2012**

Charge Description: That on or about April 15, 2012, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to pay corporate taxes for her business, HAH Broker Inc., to the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count LI**

Charge: **Taxes-failure to pay or collect-F**

Minnesota Statute: **289A.63.1(b)**, with reference to: 609.03.1, 289A.63.1(b)

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2013**

Charge Description: That on or about April 15, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to pay corporate taxes for her business, HAH Broker Inc., to the commissioner of the Minnesota Department of Revenue, when she was required to do so.

#### **Count LII**

Charge: **Taxes-failure to pay or collect-F**

Minnesota Statute: **289A.63.1(b)**, with reference to: 609.03.1, 289A.63.1(b)

Offense Level: **Felony**

Maximum Sentence: **5 YEARS AND/OR \$10,000**

Offense Date (on or about): **04/15/2014**

Charge Description: That on or about April 15, 2014, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, in a willful attempt to evade or defeat a tax, knowingly failed to pay

corporate taxes for her business, HAH Broker Inc., to the commissioner of the Minnesota Department of Revenue, when she was required to do so.

**Count LIII**

Charge: **Theft-By Swindle**

Minnesota Statute: **609.52.2(a)(4)**, with reference to: 609.52.3(1)

Offense Level: **Felony**

Maximum Sentence: **20 YEARS AND/OR \$100,000**

Offense Date (on or about): **01/01/2013**

Charge Description: That on or about January 1, 2013 through June 30, 2013, in Hennepin County, Minnesota, RONA ESTELLE GRIFFIN, obtained property or services from hundreds of victims, by swindling them using artifice, trick, device or other means, and the property or services had an aggregated value in excess of Thirty-Five Thousand Dollars (\$35,000.00).

## STATEMENT OF PROBABLE CAUSE

The Complainant states that the following facts establish probable cause:

Your complainant, Sara Westly, is the director of the Criminal Investigation Division at the Minnesota Department of Revenue and has reviewed the investigative report and believes the following to be true: Gary Charboneau, is a Special Agent with Minnesota Department of Revenue (“MDOR”), and in that capacity has investigated the facts and circumstances of this case by reviewing related documents and interviewing persons involved. Based on said investigation, Complainant believes that the following facts establish probable cause to believe that Defendant herein, RONA ESTELLE GRIFFIN, has committed the offenses charged below.

Since at least 2009, Defendant ran a tax preparation and bookkeeping business out of her home. The business proved very profitable, netting between \$150,000 to \$200,000 in profit each year. Despite the success of her company, however, Defendant repeatedly and willfully failed to file individual income taxes returns or corporate tax returns. In addition to her own felonious evading of the tax law, in preparing returns for her clients, Defendant knowingly aided, assisted, or advised in the preparation and presentation of tax returns that were fraudulent or false in regard to material matters.

While the complaint focuses on fraudulent information that Defendant knowingly made on 36 tax returns for ten former clients, the investigation revealed that Defendant’s crimes went much further. Defendant had hundreds of clients on whose returns she knowingly made false and fraudulent statements. Indeed, as of the filing of this complaint, MDOR has been auditing 380 individual income tax and 15 corporate income tax returns that Defendant prepared. MDOR estimates that the total tax deficiency will be greater than \$1.4 million.

### I. Background on Defendant and Her Business, HAH Broker, Inc.

Defendant, RONA ESTELLE GRIFFIN (DOB: 7/8/1963), resides at 4646 Aldrich Ave N., Minneapolis, Hennepin County, MN. Defendant previously resided at several addresses in Champlin, Hennepin County, Minnesota. Defendant has operated a business, called HAH Broker, Inc., from her home since at least 2009. HAH Broker is a tax preparation and accounting business. Defendant incorporated HAH Broker with the Minnesota Secretary of State in January 2009, listing herself and one of her daughters as corporate directors and another daughter as Chief Executive Officer. Defendant controls all banking accounts associated with HAH Broker, does all tax preparation and accounting work for the business, and prepares and files all taxes and other paperwork for the business. The investigation also revealed that Defendant used the HAH Broker bank accounts like a personal bank account, paying personal bills and taking money for personal items directly from this account.

Beginning in late 2012, auditors with MDOR’s Individual Income Tax and Corporate Tax Units were conducting numerous audits on tax returns prepared by Defendant, through her business HAH Broker. The auditors noticed a disturbing pattern of apparent malfeasances on these returns, including unusually high charitable donations and questionable unreimbursed employee expenses. Special Agents with MDOR’s Criminal Investigation Unit began to investigate the

case and discovered that an unusually high percentage of tax returns prepared by Defendant resulted in refunds. MDOR investigators also discovered that both Defendant and her business had failed to file tax returns for several years, and that an individual return that Defendant filed in 2013 contained materially fraudulent information.

Further investigation as detailed below revealed a pattern of criminal conduct.

## II. Defendant's Knowing Aiding, Assisting, or Advising in the Preparation and Presentation of Materially Fraudulent Tax Returns

The State of Minnesota allows electronic filing of tax returns and records the Internet Protocol address ("IP address") used to file the returns. Defendant filed her own 2013 individual tax return using an IP address that her internet provider confirmed was assigned to Defendant's home, located at 11950 Castle Rock Court, Champlin, Hennepin County, Minnesota. A search of MDOR records revealed 44 other returns filed from that same IP address in January and February 2014. In addition, when a search warrant was executed on Defendant's home in February 2014, a client list was discovered listing hundreds of individuals and corporations for whom Defendant prepared taxes.

In March 2014, MDOR began an audit project reviewing the returns of 395 of Defendant's clients – including both individuals and corporations. This project revealed a pattern of fraudulent entries on tax documents prepared by Defendant. The fraudulent information that Defendant included on her clients' returns were all aimed at lowering her clients' taxable income by creating false deductions, such as gifts to charities that were never made and unreimbursed employee expenses or business losses that did not exist. Defendant included these types of materially false and fraudulent entries on return after return, year after year, all the while knowing the information was false.

This complaint focuses on ten of Defendant's clients, all of whom were audited and all of whom gave voluntary interviews about their interactions with Defendant.

Client 1: D.M. – Counts 1, 2, 3, and 4:

D.M. was referred to Defendant by a work acquaintance. From 2010 to 2013, D.M. paid Defendant about \$80 per year to prepare his taxes. Each year, D.M. gave Defendant his W-2 and other information related to his taxes. D.M. told Defendant that he was employed as forklift operator in a warehouse, that he had no charitable donations and no unreimbursed work expenses. When Defendant prepared D.M.'s taxes she knowingly included multiple material fraudulent statements. For example, Defendant fraudulently listed D.M.'s occupation as a sales representative and indicated that he had over \$10,000 in unreimbursed employee expenses in the form of vehicle, travel, and other business expenses. Defendant also fraudulently included on D.M.'s returns that he gave a far greater percentage of his income to charity than he actually donated.

As a result of the false information that Defendant knowingly included on D.M.'s taxes, each year his taxable income was significantly lower than it should have been, resulting in a large tax deficiency. The total deficiency for D.M.'s Minnesota taxes in 2010, 2011, 2012, and 2013 is

\$3,527.

When D.M. first received notice that he was being audited, he called Defendant and spoke to someone at her home office. This person told D.M. that they would “take care of receipts” for his charitable donations and asked him to send them a sample of the letterhead from his employer. At that point, D.M. ceased contact with Defendant and began to cooperate with MDOR in its audit and investigation.

Client 2: K.L. – Counts 5, 6, and 7:

K.L. met Defendant through family connections and began to use Defendant to prepare her taxes in approximately 2008. Each year, K.L. paid Defendant between \$100 and \$125 to prepare her taxes, and each year K.L. gave Defendant a W-2 from her employer, and other basic tax documents, such as student loan interest statements. Defendant knew that K.L. held no other job and knew that K.L. had less than \$500 in charitable donations each year. When Defendant prepared K.L.’s taxes she knowingly included multiple material fraudulent statements. For example, in multiple tax years, Defendant added a second employer to K.L.’s returns, claiming that K.L. taught Sunday school at a church. In reality K.L. had no connection with the church, but Defendant did. Defendant wrote on K.L.’s taxes that K.L. had unreimbursed expenses from this fake job far in excess of her earnings, creating a business loss deduction. In 2010, Defendant also fraudulently indicated that K.L. donated significantly more than \$500 to charitable organizations.

As a result of the false information that Defendant knowingly included on K.L.’s taxes, the total deficiency for K.L.’s Minnesota taxes in 2010, 2011, and 2012 is \$3,056.

Client 3: R.T. – Count 8:

R.T. met Defendant through a work colleague who told R.T. that Defendant could get him a large refund. In 2013, R.T. paid Defendant to prepare his taxes. R.T. gave Defendant his W-2 and other basic tax documents, such as home mortgage documents, interest documents, and his 2012 tax return. When Defendant prepared R.T.’s taxes she knowingly included multiple material fraudulent statements. For example, Defendant knew that R.T. did not have charitable donations or unreimbursed business expenses, but she wrote on his tax return that he had large amounts of both. Defendant also knew that R.T. worked in a warehouse, but she wrote on his taxes that he was a sales person in order to justify the fraudulently entered unreimbursed business expenses.

As a result of the false information that Defendant knowingly included on R.T.’s taxes, the total deficiency for R.T.’s Minnesota taxes in 2013 was \$634.

Client 4: B.S. & A.S. – Count 9:

B.S. and A.S. met Defendant through a work colleague. They paid Defendant \$150 to prepare their taxes in 2013. They provided Defendant with their tax information, including a W-2, charitable donations, and information on work expenses. When Defendant prepared B.S. and A.S.’s tax return, she knowingly included multiple material fraudulent statements. For example, Defendant knew the couple had \$99 in cash donations to charity, but indicated on their return they had \$3,800. In addition, Defendant dramatically inflated unreimbursed work expenses for

B.S. and significantly inflated child and dependent care expenses for the couple's child. Defendant knew information she included on the return was false, but included it nonetheless.

As a result of the false information that Defendant knowingly included on B.S. and A.S.'s Minnesota tax return, there was a tax deficiency in 2013 of \$1,410.

Client 5: D.B. – Counts 10, 11, 12, and 13:

D.B. met Defendant through a family connection. He paid her \$200 to \$250 per year to prepare his taxes from 2010 to 2013. Each year, D.B. would bring Defendant his W-2, home mortgage information, and other tax documents. On each return that Defendant prepared for D.B., she knowingly included multiple material fraudulent statements. For example, Defendant knew that D.B. had no charitable donations and D.B. did not provide Defendant with any receipts or other information about charitable donations, but each year she fraudulently indicated on his return that D.B. donated thousands of dollars to charity. Defendant also fraudulently indicated that D.B. had tens of thousands of dollars in unreimbursed employee expenses and listed a fake occupation to justify the fraudulently claimed expenses.

As a result of the false information that Defendant knowingly included on D.B.'s Minnesota tax return, the total deficiency for D.B.'s Minnesota taxes in 2010, 2011, 2012 and 2013 was \$6,909.

After D.B. received letters from MDOR indicating that he was being audited, he contacted Defendant and was told to come to Defendant's office for a meeting. When he arrived at the meeting, approximately 20 other clients of Defendant were also present. Defendant told the group to buy ledgers and create "mileage reports" to support their travel deductions. Defendant also told the group that she would "take care" of receipts for the charitable donations. Defendant also asked D.B. and other clients at the meeting to sign a power of attorney. D.B. became concerned about the situation and left before the meeting ended. He retained a private attorney and began to cooperate with MDOR in its audit and investigation.

Client 6: R.H. and K.H. – Counts 14, 15, 16, 17, 18, and 19:

R.H. and K.H. met Defendant through a friend. Defendant prepared separate returns for each of them in 2010 and 2011, and then joint returns in 2012 and 2013. Defendant also prepared a property tax return for R.H. in 2010. R.H. and K.H. paid Defendant \$100 per year for the separate returns and \$150 per year for the joint returns. Each year, R.H. and K.H. would bring Defendant their W-2s and other tax documents. When Defendant prepared the couple's taxes she knowingly included multiple material fraudulent statements. For example, Defendant fraudulently wrote that R.H. and K.H. donated a far greater percentage of their income to charity than they actually donated and falsely asserted that they had large amounts of unreimbursed business expenses. In 2010, Defendant also fraudulently indicated that R.H. sold a rental property at a loss, dramatically reducing his taxable income for that year. In reality, R.H. made a taxable profit through the sale of this property and Defendant knew that fact. This false statement reduced R.H.'s taxable income from 2010 from \$65,000 to \$9,845, resulting in a huge tax deficiency. Defendant then used this same false information about R.H.'s income on his property tax return, resulting in a substantially lower property tax burden in 2010.

As a result of the false information that Defendant knowingly included on R.H. and K.H.'s taxes,

the total deficiency for their Minnesota taxes in 2010, 2011, 2012, and 2013 is \$9,836.

After R.H. and K.H. received letters from MDOR indicating that they would be audited, they contacted Defendant who told them that other clients were also being audited and that they should come to a meeting at her house in March 2013. When R.H. arrived a group of over 15 people were present, all of whom were clients of Defendant. Defendant told the group that MDOR was “after me” and indicated that MDOR thought that she was charging her clients \$1,500 per year but only reporting \$200. During this same meeting, R.H. confronted Defendant about one of the false statements that she had included on his 2013 tax return. Defendant responded, “I put that down otherwise you would not have received a refund.” After this meeting, R.H. and K.H. retained an attorney and began to cooperate with MDOR in its audit and investigation.

Client 7: R.G. and C.G. – Counts 20, 21, 22, and 23:

R.G. and C.G. met Defendant through a mutual friend. Defendant prepared taxes for the couple from 2010 to 2013, and charged them \$125 each year. R.G. and C.G. would bring Defendant their W-2 and other basic tax information. Defendant also asked the couple questions about unreimbursed employment expenses and charitable donations, and the couple gave her correct information about their donations and work expenses. Defendant then prepared the couple’s taxes, each year including in the returns multiple material false statements. For example, when Defendant prepared the couple’s taxes, knowing the information was false, she fraudulently indicated the couple was not married and not living together. This lie allowed Defendant to list C.G. as the head of a household with dependent children, thereby dramatically reducing her tax burden. As another example, on C.G.’s 2012 and 2013 tax returns, Defendant fraudulently wrote that C.G. taught Sunday school for a church and had a business loss of over \$6,000 for that work. In reality, C.G. has no connection with this church and never told Defendant that she did. Defendant also included false statements on R.G.’s tax returns concerning unreimbursed employment expenses and gifts to charity.

As a result of the false information that Defendant knowingly included on R.G. and C.G.’s taxes, the total deficiency for their Minnesota taxes in 2010, 2011, 2012, and 2013 is \$11,972.

After R.G. and C.G. received letters from MDOR indicating that they would be audited, they contacted Defendant who told them to attend a meeting. When R.G. and C.G. arrived, a group of over 15 people were there, all of whom were clients of Defendant. Defendant addressed the group as a whole and told them that MDOR “was just after me, we’ll get you out of this.” Defendant also asked everyone present to sign a power of attorney authorizing Defendant to communicate with MDOR regarding the audits. Some people in attendance left at that point, but R.G. and C.G. stayed. Defendant then met with everyone individually. Defendant told R.G. and C.G. that they needed to produce a mileage log and said that she could “come up with” documents showing that R.G. and C.G. were getting divorced and that C.G. had been living with her sister for the past 5 years. Following this meeting, R.G. and C.G. sought legal advice, ended their relationship with Defendant, and began to cooperate with MDOR in its audit and investigation.

Client 8: T.R. and S.R. – Counts 24, 25, 26, and 27:

T.R. and S.R. met Defendant through a friend. Defendant prepared the couple's taxes from 2010 to 2013, and charged them \$125 each year. T.R. and S.R. would bring Defendant their W-2, mortgage documents, charitable donations, and other tax information. Each year when Defendant prepared the couple's tax returns, she knowingly included multiple material false statements. For example, Defendant knowingly and fraudulently indicated that the couple gave a far greater percentage of their income to charity than they actually donated. She also falsely indicated that T.R. had thousands of dollars in unreimbursed employee expenses. In 2010, Defendant prepared a property tax return for the couple and included on the form the same fraudulent information she included on their income taxes.

As a result of the false information that Defendant knowingly included on T.R. and S.R.'s taxes, the total deficiency for their Minnesota taxes in 2010, 2011, 2012, and 2013 is \$3,407.

After T.R. and S.R. received a letter from MDOR indicating that they would be audited, they contacted Defendant who told them to attend a meeting at her residence, at either 1pm or 6pm in approximately early April 2013. T.R. attended the evening meeting and when he arrived, he discovered it was a group meeting with a large number of Defendant's other clients. Defendant began the meeting by telling the group that she was under investigation and that everyone would be fine. She then met with the people in attendance, one at a time, and gave each one instruction on things they needed to do for their own audit. When she met with T.R. she stated "your stuff is easy, I'll take care of it, you can go home." Defendant later asked T.R. to provide her with copies of bank statements, documentation of their charitable donations, and phone bill records. T.R. provided accurate copies of these documents to the Defendant. Defendant then altered some of these documents and forwarded them to MDOR in an attempt to justify the false statements she had included on T.R. and S.R.'s tax returns. For example, T.R. and S.R. provided Defendant with a receipt from their church, which correctly indicated that they donated about \$200-\$400 each year. Defendant altered the receipts, changing the amounts of the donations so the receipt appeared to state that T.R. and S.R. donated over \$6,000 each year. Defendant then sent these altered documents to MDOR in an attempt to hide her thefts.

Client 9: A.L. – Counts 28, 29, and 30:

A.L. met Defendant through a work colleague. Defendant prepared his tax returns from 2011 to 2013. Each year, A.L. provided Defendant his tax documents, including his W-2, his mortgage documents, and bank documents. A.L. told Defendant that all his work expenses were reimbursed by his employer and that the only charitable contribution he had ever made was a \$45 donation to his high school in 2012. Each year when Defendant prepared A.L.'s taxes she included numerous material false statements. For example, Defendant indicated that A.L. donated an amount significantly greater than \$45 to charity, and that A.L. had unreimbursed employment expenses equal to about 15% of his income. After Defendant was done completing A.L.'s taxes each year, she had him sign the return. Defendant did not walk through the return with A.L. nor explain any of the deductions. The returns that Defendant had A.L. sign also indicated that H.W., one of Defendant's daughters, prepared A.L.'s taxes when in reality it was Defendant who prepared the taxes.

After Defendant received letters from MDOR indicating that he would be audited he contacted Defendant. Defendant met with him once, but then stopped returning his calls. A.L. then went to a different tax preparer, who had done his tax returns in years past, and this person began to unwind the false statements that Defendant had placed on A.L.'s returns.

As a result of the false information that Defendant knowingly included on A.L.'s taxes, the total deficiency for his Minnesota taxes in 2011, 2012, and 2013 is \$2,571.

Client 10: S.J.D. and S.L.D. – Counts 31, 32, 33, and 34:

S.J.D. and S.L.D. met Defendant through a work colleague. Defendant prepared the couple's tax returns from 2010 to 2013, and each year they would pay her \$125. Prior to Defendant preparing their taxes, the couple prepared the taxes themselves. S.J.D. complained to a work friend that every year he ended up owing money in taxes, and the friend suggested that he visit Defendant. As soon as Defendant began to prepare their taxes, the couple's tax burden went down significantly.

Each year when Defendant prepared their taxes, S.J.D. and S.L.D. provided Defendant their W-2s and all other tax documents. Each year when Defendant prepared the couple's tax returns, she knowingly included multiple material false statements. For example, Defendant knowingly and fraudulently indicated that the couple gave a far greater percentage of their income to charity than they actually donated and falsely claimed that S.J.D. and S.L.D. had thousands of dollars in unreimbursed employee expenses.

After S.J.D. and S.L.D. received a letter from MDOR indicating they were being audited, they went to a group meeting which Defendant hosted in late March 2014. At this first meeting Defendant had the couple sign a power of attorney authorizing Defendant to represent the couple in the audit. In addition to the group meeting, the couple had two one-on-one follow-up meetings with Defendant. Following these meetings, Defendant provided the couple with packets of information to use during the audit. These packets contained documents that appeared to be from a church, which listed thousands of dollars in donations that the couple had supposedly made to the church each year from 2010 to 2013. The numbers of these documents matched up with the false information that Defendant had included on the couple's tax returns. S.J.D. and S.L.D. do not live in the city where the church is located, have never attended this church, and did not make the donations listed. Defendant herself handed these forged documents to the couple.

As a result of the false information that Defendant knowingly included on S.J.D. and S.L.D.'s taxes, the total deficiency for their Minnesota taxes in 2010, 2011, 2012, and 2013 is \$7,140.

### III. Fraudulent Church Receipts

As is detailed above, for several of the clients included in this complaint, Defendant attempted to conceal the false statements she made on tax returns by forging donation receipts from multiple churches. For example, on the tax returns that Defendant prepared and filed for two couples –

T.R. and S.R. and S.J.D. and S.L.D. – Defendant fraudulently indicated that the couples made thousands of dollars in charitable donations each year. When these couples spoke to Defendant about their audits, Defendant produced forged documents from churches that supported the donation amounts that Defendant included on their tax returns. Defendant’s forgery of church donation receipts, however, went further than the several instances noted in this complaint. The investigation revealed that in her effort to hide her crimes, Defendant forged receipts from at least 11 churches throughout Minnesota. These religious institutions were contacted and confirmed with MDOR that the donation receipts which Defendant produced were not accurate and/or the individual clients for whom Defendant submitted these documents confirmed that the donations were not made and that Defendant was the person who produced the forged documents.

#### IV. Defendant’s Own Fraudulently Filed Tax Return and Willful Failure to File Individual and Corporate Tax Returns

The investigation into this case revealed that since at least 2008, Defendant’s tax preparation and bookkeeping business was quite profitable. Internal Profit & Loss statements discovered during the execution of the search warrant revealed precisely how much Defendant’s business made each year.

- 2008. Profit of \$157,629.39;
- 2009. Profit of \$190,836.69;
- 2010. Profit of \$148,223.34;
- 2011. Profit of \$200,236.45;
- 2012. Profit of \$205,652.45; and
- 2013. Profit of \$206,327.10.

These Profit & Loss statements also show how the tax preparation side of the business grew each year, eclipsing the bookkeeping/accounting side of the business by 2010, and nearly doubling between 2008 and 2013.

- 2008. Tax Preparation income: \$62,820 / Accounting income: \$93,331.40;
- 2009. Tax Preparation income: \$81,370 / Accounting income: \$108,654.57;
- 2010. Tax Preparation income: \$103,590 / Accounting income: \$77,330;
- 2011. Tax Preparation income: \$113,370 / Accounting income: \$87,824.45;
- 2012. Tax Preparation income: \$117,720 / Accounting income: \$88,107.45; and
- 2013. Tax Preparation income: \$112,920 / Accounting income: \$93,532.10.

While Defendant and her business were making large profits each year, Defendant was also willfully evading and defeating taxes by failing to file returns for herself and her company. In fact, between 2010 and 2013, the only time Defendant submitted a return was for tax year 2013 when she submitted an individual return that contained material false statements about her income. The only time Defendant ever filed a corporate return for HAH Broker was in 2009, and that document also contained material false statements about the company’s tax liability.

Accordingly, in addition to the crimes relate to false statements Defendant included on her

clients' tax returns, this complaint charges her with 7 counts of willfully evading tax law by not filing returns, 2 count of filing false returns, and 8 counts of willfully failing to pay taxes owed.

#### Fraudulently Filed Returns Counts 35, 36, and 37:

For tax year 2013, Defendant filed with MDOR an individual tax return for herself. The document listed her federal adjusted gross income as \$9,237, and claimed that this income came from self-employment in a sales position. Defendant willfully did not include any of the income she made in 2013 from her tax preparation and bookkeeping/accounting business. As is discussed above, Defendant's business actually made \$206,327.10 in profit in 2013. An MDOR audit of both HAH Broker and Defendant's individual taxes concluded that over \$150,000 of HAH Broker's profit in 2013 flowed directly to Defendant and should have been included as income. By knowingly and willfully filing the 2013 individual tax return that contained fraudulent and false information concerning her income, Defendant committed a felony.

Defendant made similar false statements about her income on Property Tax Refund filings she submitted to MDOR for the 2010 and 2011 property tax years. On documents which Defendant personally completed and signed, she falsely stated that her income in 2010 was \$11,664, and that her income in 2011 was \$11,760. In reality, according to an MDOR audit, Defendant's actual income was over \$143,000 in 2010 and over \$167,000 in 2011. By knowingly filing these false property tax returns with MDOR, Defendant committed a felony.

#### Willful Failure to File Individual Return – Count 38, 39, 40:

Every Minnesota resident is required to file an individual income tax return if their gross income exceeds their exemption amount. Each year between 2010 and 2012, Defendant's gross income exceeded \$140,000, well above any exception amount. Indeed, an MDOR audit of Defendant's tax obligations showed that Defendant was not only obligated to file a tax return each year between 2010 and 2012, but that she owed over \$10,000 in taxes each year. In this case, Defendant's failure to file individual tax returns in 2010, 2011, and 2012, amounts to a willful attempt to evade or defeat tax law for a number of reasons, including but not limited to:

- Defendant made false statements about her income on loan applications. In 2011, Defendant completed a loan application in which she indicated that she made \$8,000 to \$10,000 each month from her job as a tax preparer. In 2011, Defendant's Minnesota taxable income was over \$167,000, or nearly \$14,000 each month. In 2012, she completed another loan application for a vehicle, this time listing her income as \$20,000 per month. Defendant's actual taxable income in 2012 was over \$158,000, or about \$13,000 per month.
- For tax year 2013, Defendant filed an individual tax return with MDOR which contained false information about her income and tax liability. On the form, Defendant failed to disclose the income she made through her tax preparation and accounting work and claimed that her gross income that year was just under \$10,000. In 2013, Defendant's income from her tax preparation and bookkeeping/accounting work was over \$169,000.
- Defendant filed a fraudulent property tax return for 2010/2011, which dramatically understated

her income and hid the hundreds of thousands of dollars she made through her tax preparation and bookkeeping/accounting business.

- In August 2013, Defendant sent a letter to MDOR concerning her allegation that her identity had been taken by her then husband claiming her on his 2012 taxes. In the letter, she stated that in 2012 “SSDI [was] my only source of income, along with child support, so I would not be required to file.” In 2012, according to the MDOR audit, Defendant’s Minnesota taxable income was over \$158,000. In 2013, it was over \$152,000.

These false affirmative statements, along with the full scope of this case, demonstrate that Defendant was willfully attempting to evade or defeat the tax law in 2010, 2011 and 2012 by failing to file individual tax returns when she was required to do so.

Willful Failure to File Corporate Return – Count 41, 42, 43, and 44:

Like individuals, corporations in Minnesota are required to file tax returns if the corporation has any taxable income that year. According to internal company records, Defendant’s business, HAH Broker, Inc., made nearly \$150,000 in profit in 2010, and over \$200,000 in profit each year between 2011 and 2013. Indeed, an MDOR audit of the company showed that not only was it required to file a tax return, but that it owed about \$15,000 in taxes each year.

Defendant was the sole person in charge of the company. She incorporated the business herself, controlled all bank accounts, did all tax preparation work on behalf of the company, and ran the company from her basement. Accordingly, Defendant was responsible for filing the company’s returns. Defendant did not, however, file a tax return for HAH Broker Inc. in 2010, 2011, 2012, or 2013. Defendant’s failure to file these corporate returns was also a willful attempt to evade or defeat the tax law. The same factors that demonstrated the willful nature of her failure to file individual returns also demonstrate that the willful nature of her failure to file corporate returns. Additionally, Defendant took the following affirmative steps on behalf of her business, HAH Broker, Inc., further demonstrating the willful nature of her corporate tax evasion.

- In 2009, Defendant filed a corporate tax return for HAH Broker, Inc. The document was allegedly prepared and signed by H.W., one of Defendant’s daughters, but that individual told investigators with the MDOR that she did not prepared that document and did not sign that document. Indeed, it was Defendant who prepared the document, forged her daughter’s signature on it, and then filed it with the State of Minnesota. The document also falsely stated that the company had just over \$26,500 in gross profit that year. In reality, the gross profit of HAH Broker in 2009, according to the company’s own Profit & Loss statement, was nearly \$200,000. Defendant also hid the tax preparation side of the business in the 2009 corporate tax return by listing the business activity as “accounting/bookkeeping” and not listing the tax preparation work.

- Defendant made numerous false statements to MDOR investigators during a voluntary, non-custodial interview. For example, she stated that HAH Broker was not in operation and that most of her tax preparation work was done pro bono. Defendant later recanted this statement, but her initial false statement to MDOR investigators shows the willful nature of her failure to

pay corporate taxes.

Accordingly, Defendant's willful failure to file a corporate tax return for HAH Broker in 2010, 2011, 2012, and 2013, amounts to a felony for each tax year.

Willful Failure to Pay Taxes – Count 45, 46, 47, 48, 49, 50, 51, 52:

As a related matter, Defendant was willfully attempting to evade or defeat the tax law by failing to pay taxes. For each year that she failed to file an individual return (2010, 2011, and 2012) or filed a fraudulent individual return (2013), and for each year she failed to file a corporate return for HAH Broker, Inc. (2010, 2011, 2012, and 2013), Defendant committed an additional felony. This failure to pay taxes owed was also willful, for the same reasons that her failure to file taxes was willful. Accordingly, Defendant is charged with 8 counts of failing to pay taxes – one for each year she failed to pay personal taxes and one for each year she failed to pay corporate taxes.

V. Theft by Swindle – Counts 53:

An important part of Defendant's crimes is the fact that her clients were unaware of the lies that Defendant was including on their taxes. These clients trusted that Defendant was the professional that she claimed to be and they believed that she was properly completing their tax returns based on the information that they provided. Instead, Defendant made false statement after false statement on their returns, all with an eye toward lowering their tax burden and ensuring that they would receive a refund. This enticed her clients to continue to work with her and brought her additional clients as people recommended her to each other. Indeed, a common thread running through the stories of the 10 clients who form the basis of this complaint is that they were all recommended to Defendant by friends or family. At least one of them was told that Defendant could get them a large refund, and many were told that Defendant could prepare taxes quickly and cheaply.

Between 2009 and 2013, Defendant's tax preparation business nearly doubled. Many of these new clients came to Defendant by word of mouth, lured by the promise of inexpensive tax preparation services and enticed by the prospect of large refunds. In this way, Defendant cheated her clients out of their money. Indeed, from January 1, 2013 until June 30, 2013, Defendant took \$66,875 from individual clients – not including any of the 10 clients who form the basis of the other counts in this complaint – in exchange for preparing their individual and/or property tax returns. Accordingly, Defendant is charged with one count of theft by swindle for cheating her clients out of their money.

VI. Conclusion

Defendant's fraudulent and unfiled individual income tax and corporate tax returns created a loss of tax revenue of at least \$106,000. In addition, the Defendant's actions as a tax preparer will result in excess of \$1.4 million of unreported and unpaid taxes owed to the State of Minnesota. The Department of Revenue has recovered over \$500,000 and it will continue efforts to collect the remaining money owed. Nevertheless, the cost to the taxpayers of Minnesota is significant. The Department of Revenue has spent many hours conducting nearly 400 audits to unwind the

Defendant's crimes, and more hours will be spent continuing to review returns and collect money owed. The Defendant's clients also paid a high price because of her crimes. All of them were subject to audits, many had to hire attorneys or other tax professionals to assist them through their audits, and nearly all of them have to pay thousands or tens of thousands of dollars in additional taxes.

Complainant requests that Defendant, subject to bail or conditions of release, be:  
(1) arrested or that other lawful steps be taken to obtain Defendant's appearance in court; or  
(2) detained, if already in custody, pending further proceedings; and that said Defendant  
otherwise be dealt with according to law.

**COMPLAINANT'S NAME:**

**COMPLAINANT'S SIGNATURE:**

<Name>

Subscribed and sworn to before the undersigned this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**NAME/TITLE:**

**SIGNATURE:**

Being authorized to prosecute the offenses charged, I approve this complaint.

Date: \_\_\_\_\_

**PROSECUTING ATTORNEY'S SIGNATURE:**

\_\_\_\_\_  
Name: Morgan Kunz  
Assistant County Attorney  
C2000 Government Center

Minneapolis, MN 55487  
612-348-0817  
Attorney Registration # 0396177

**FINDING OF PROBABLE CAUSE**

From the above sworn facts, and any supporting affidavits or supplemental sworn testimony, I, the Issuing Officer, have determined that probable cause exists to support, subject to bail or conditions of release where applicable, Defendant's arrest or other lawful steps be taken to obtain Defendant's appearance in court, or Defendant's detention, if already in custody, pending further proceedings. Defendant is therefore charged with the above-stated offense.

**SUMMONS**

THEREFORE YOU, THE ABOVE-NAMED DEFENDANT, ARE HEREBY SUMMONED to appear on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ a.m./p.m. before the above-named court at \_\_\_\_\_ to answer this complaint.

IF YOU FAIL TO APPEAR in response to this SUMMONS, a WARRANT FOR YOUR ARREST shall be issued.

**WARRANT**

To the Sheriff of the above-named county; or other person authorized to execute this warrant: I hereby order, in the name of the State of Minnesota, that the above-named Defendant be apprehended and arrested without delay and brought promptly before the above-named court (if in session), and if not, before a Judge or Judicial Officer of such court without unnecessary delay, and in any event not later than 36 hours after the arrest or as soon as such Judge or Judicial Officer is available to be dealt with according to law.

*Execute in MN Only*       *Execute Nationwide*       *Execute in Border States*

**ORDER OF DETENTION**

Since the above-named Defendant is already in custody, I hereby order, subject to bail or conditions of release, that the above-named Defendant continue to be detained pending further proceedings.

Bail:            \$  
Conditions of Release:

This complaint, duly subscribed and sworn to, is issued by the undersigned Judicial Officer this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

**JUDICIAL OFFICER:**  
**NAME:**  
**TITLE:**

**SIGNATURE:**  
\_\_\_\_\_

Sworn testimony has been given before the Judicial Officer by the following witnesses:

<p>COUNTY OF HENNEPIN STATE OF MINNESOTA</p> <p><b>STATE OF MINNESOTA</b></p> <p style="text-align: right;">Plaintiff,</p> <p style="text-align: center;">vs.</p> <p>RONA ESTELLE GRIFFIN,</p> <p style="text-align: right;">Defendant</p>	<p><i>Clerk's Signature or File Stamp:</i></p>   <p style="text-align: center;"><b>RETURN OF SERVICE</b></p> <p><i>I hereby Certify and Return that I have served a copy of this COMPLAINT upon Defendant herein named.</i></p> <p>Signature of Authorized Service Agent:</p> <p>_____</p>
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