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**State of Minnesota,**

Plaintiff,

vs.

**JOHN WILLIAM ZASTROW DOB: 06/10/1949**

12206 MARI LN  
Minnetonka, MN 55343

Defendant.

**COMPLAINT**

Summons

Amended

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The Complainant submits this complaint to the Court and states that there is probable cause to believe Defendant committed the following offense(s):

**COUNT I**

**Charge: Identity Theft-Transfers/Possesses/Uses Identity of Other Person**

Minnesota Statute: 609.527.2, with reference to: 609.527.3(5)

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

Offense Level: Felony

Offense Date (on or about): 01/10/2011

Control #(ICR#): 12003792

Charge Description: That on or about January 10, 2011, through September 29, 2012, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW transferred, possessed, or used identities that were not his own, with the intent to commit, aid, or abet an unlawful activity and there were eight or more direct victims or the total loss was more than \$35,000.

**COUNT II**

**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

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

Offense Level: Felony

Offense Date (on or about): 01/06/2011

Control #(ICR#): 12003792

Charge Description: That on or about January 6, 2011, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2008 income tax return, known by him to be fraudulent or false concerning a material matter.

**COUNT III**

**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

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

Offense Level: Felony

Offense Date (on or about): 01/06/2011

Control #(ICR#): 12003792

Charge Description: That on or about January 6, 2011, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2009 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT IV

**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

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

Offense Level: Felony

Offense Date (on or about): 01/10/2011

Control #(ICR#): 12003792

Charge Description: That on or about January 10, 2011, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2007 income tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT V

**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

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

Offense Level: Felony

Offense Date (on or about): 01/10/2011

Control #(ICR#): 12003792

Charge Description: That on or about January 10, 2011, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2009 income tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT VI

**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

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

Offense Level: Felony

Offense Date (on or about): 09/16/2011

Control #(ICR#): 12003792

Charge Description: That on or about September 16, 2011, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2009 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT VII

**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

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

Offense Level: Felony

Offense Date (on or about): 08/15/2012

Control #(ICR#): 12003792

Charge Description: That on or about August 15, 2012, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2010 property tax return, known by him to be fraudulent or false concerning a material matter.

### COUNT VIII

**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

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

Offense Level: Felony

Offense Date (on or about): 09/24/2013

Control #(ICR#): 12003792

Charge Description: That on or about September 24, 2013, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2009 income tax return, known by him to be fraudulent or false concerning a material matter.

### COUNT IX

**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

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

Offense Level: Felony

Offense Date (on or about): 09/21/2012

Control #(ICR#): 12003792

Charge Description: That on or about September 21, 2012, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2010 property tax return, known by him to be fraudulent or false concerning a material matter.

### COUNT X

**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

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

Offense Level: Felony

Offense Date (on or about): 04/19/2010

Control #(ICR#): 12003792

Charge Description: That on or about April 19, 2010, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2007 property tax return, known by him to be fraudulent or false concerning a material matter.

### COUNT XI

**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

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

Offense Level: Felony

Offense Date (on or about): 04/19/2010

Control #(ICR#): 12003792

Charge Description: That on or about April 19, 2010, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW,

filed with the commissioner of revenue a 2008 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XII

**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

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

Offense Level: Felony

Offense Date (on or about): 10/19/2009

Control #(ICR#): 12003792

Charge Description: That on or about October 19, 2009, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2007 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XIII

**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

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

Offense Level: Felony

Offense Date (on or about): 05/03/2010

Control #(ICR#): 12003792

Charge Description: That on or about May 3, 2010, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2005 income tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XIV

**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

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

Offense Level: Felony

Offense Date (on or about): 09/24/2010

Control #(ICR#): 12003792

Charge Description: That on or about September 24, 2010, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2009 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XV

**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

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

Offense Level: Felony

Offense Date (on or about): 08/31/2012

Control #(ICR#): 12003792

Charge Description: That on or about August 31, 2012, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2010 property tax return, known by him to be fraudulent or false concerning a material matter.

## COUNT XVI

**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

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

Offense Level: Felony

Offense Date (on or about): 08/17/2012

Control #(ICR#): 12003792

Charge Description: That on or about August 17, 2012, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2010 property tax return, known by him to be fraudulent or false concerning a material matter.

## COUNT XVII

**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

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

Offense Level: Felony

Offense Date (on or about): 08/24/2010

Control #(ICR#): 12003792

Charge Description: That on or about August 24, 2010, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2009 income tax return, known by him to be fraudulent or false concerning a material matter.

## COUNT XVIII

**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

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

Offense Level: Felony

Offense Date (on or about): 08/31/2010

Control #(ICR#): 12003792

Charge Description: That on or about August 31, 2010, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2009 property tax return, known by him to be fraudulent or false concerning a material matter.

## COUNT XIX

**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

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

Offense Level: Felony

Offense Date (on or about): 06/08/2011

Control #(ICR#): 12003792

Charge Description: That on or about June 8, 2011, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2010 income tax return, known by him to be fraudulent or false concerning a material matter.

## COUNT XX

**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

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

Offense Level: Felony

Offense Date (on or about): 08/09/2011

Control #(ICR#): 12003792

Charge Description: That on or about August 9, 2011, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2010 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XXI

**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

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

Offense Level: Felony

Offense Date (on or about): 02/23/2012

Control #(ICR#): 12003792

Charge Description: That on or about February 23, 2012, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2011 income tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XXII

**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

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

Offense Level: Felony

Offense Date (on or about): 08/07/2012

Control #(ICR#): 12003792

Charge Description: That on or about August 7, 2012, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2011 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XXIII

**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

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

Offense Level: Felony

Offense Date (on or about): 09/21/2010

Control #(ICR#): 12003792

Charge Description: That on or about September 21, 2010, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2008 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XXIV

**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

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

Offense Level: Felony

Offense Date (on or about): 08/27/2012

Control #(ICR#): 12003792

Charge Description: That on or about August 27, 2012, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2010 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XXV

**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

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

Offense Level: Felony

Offense Date (on or about): 08/15/2011

Control #(ICR#): 12003792

Charge Description: That on or about August 15, 2011, in Hennepin County, Minnesota, JOHN WILLIAM ZASTROW, filed with the commissioner of revenue a 2009 property tax return, known by him to be fraudulent or false concerning a material matter.

#### COUNT XXVI

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

Minnesota Statute: 289A.63.1(a)

Maximum Sentence: 5 years and/or \$10,000

Offense Level: Felony

Offense Date (on or about): 04/15/2009

Control #(ICR#): 12003792

Charge Description: That on or about April 15, 2009, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file an individual income tax return with the Minnesota Department of Revenue for the year 2008, willfully attempted to evade or defeat the tax by failing to file said return when required.

#### COUNT XXVII

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

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

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

Offense Level: Felony

Offense Date (on or about): 04/15/2009

Control #(ICR#): 12003792

Charge Description: That on or about April 15, 2009, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit individual income tax to the Minnesota Department of Revenue for the year 2008, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

#### COUNT XXVIII

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

Minnesota Statute: 289A.63.1(a)

Maximum Sentence: 5 years and/or \$10,000

Offense Level: Felony

Offense Date (on or about): 03/16/2009

Control #(ICR#): 12003792

Charge Description: That on or about March 16, 2009, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file a corporate income tax return with the Minnesota Department of Revenue for the year 2008, willfully attempted to evade or defeat the tax by failing to file said return when required.

**COUNT XXIX**

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

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

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

Offense Level: Felony

Offense Date (on or about): 03/16/2009

Control #(ICR#): 12003792

Charge Description: That on or about March 16, 2009, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit corporate income tax to the Minnesota Department of Revenue for the year 2008, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

**COUNT XXX**

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

Minnesota Statute: 289A.63.1(a)

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

Offense Level: Felony

Offense Date (on or about): 04/15/2010

Control #(ICR#): 12003792

Charge Description: That on or about April 15, 2010, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file an individual income tax return with the Minnesota Department of Revenue for the year 2009, willfully attempted to evade or defeat the tax by failing to file said return when required.

**COUNT XXXI**

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

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

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

Offense Level: Felony

Offense Date (on or about): 04/15/2010

Control #(ICR#): 12003792

Charge Description: That on or about April 15, 2010, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit individual income tax to the Minnesota Department of Revenue for the year 2009, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

**COUNT XXXII**

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

Minnesota Statute: 289A.63.1(a)

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

Offense Level: Felony

Offense Date (on or about): 03/15/2010

Control #(ICR#): 12003792

Charge Description: That on or about March 15, 2010, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file a corporate income tax return with the Minnesota Department of Revenue for the year 2009, willfully attempted to evade or defeat the tax by failing to file said return when required.



**COUNT XXXIII**

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

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

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

Offense Level: Felony

Offense Date (on or about): 03/15/2010

Control #(ICR#): 12003792

Charge Description: That on or about March 15, 2010, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit corporate income tax to the Minnesota Department of Revenue for the year 2009, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

**COUNT XXXIV**

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

Minnesota Statute: 289A.63.1(a)

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

Offense Level: Felony

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

Control #(ICR#): 12003792

Charge Description: That on or about April 15, 2011, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file an individual income tax return with the Minnesota Department of Revenue for the year 2010, willfully attempted to evade or defeat the tax by failing to file said return when required.

**COUNT XXXV**

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

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

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

Offense Level: Felony

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

Control #(ICR#): 12003792

Charge Description: That on or about April 15, 2011, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit individual income tax to the Minnesota Department of Revenue for the year 2010, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

**COUNT XXXVI**

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

Minnesota Statute: 289A.63.1(a)

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

Offense Level: Felony

Offense Date (on or about): 03/15/2011

Control #(ICR#): 12003792

Charge Description: That on or about March 15, 2011, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file a corporate income tax return with the Minnesota Department of Revenue for the year 2010, willfully attempted to evade or defeat the tax by failing to file said return when required.

**COUNT XXXVII**

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

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

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

Offense Level: Felony

Offense Date (on or about): 03/15/2011

Control #(ICR#): 12003792

Charge Description: That on or about March 15, 2011, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit corporate income tax to the Minnesota Department of Revenue for the year 2010, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

#### COUNT XXXVIII

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

Minnesota Statute: 289A.63.1(a)

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

Offense Level: Felony

Offense Date (on or about): 04/16/2012

Control #(ICR#): 12003792

Charge Description: That on or about April 16, 2012, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file an individual income tax return with the Minnesota Department of Revenue for the year 2011, willfully attempted to evade or defeat the tax by failing to file said return when required.

#### COUNT XXXIX

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

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

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

Offense Level: Felony

Offense Date (on or about): 04/16/2012

Control #(ICR#): 12003792

Charge Description: That on or about April 16, 2012, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit individual income tax to the Minnesota Department of Revenue for the year 2011, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

#### COUNT XL

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

Minnesota Statute: 289A.63.1(a)

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

Offense Level: Felony

Offense Date (on or about): 03/15/2012

Control #(ICR#): 12003792

Charge Description: That on or about March 15, 2012, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file a corporate income tax return with the Minnesota Department of Revenue for the year 2011, willfully attempted to evade or defeat the tax by failing to file said return when required.

#### COUNT XLI

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

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

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

Offense Level: Felony

Offense Date (on or about): 03/15/2012

Control #(ICR#): 12003792

Charge Description: That on or about March 15, 2012, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit corporate income tax to the Minnesota Department of Revenue for the year 2011, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

#### COUNT XLII

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

Minnesota Statute: 289A.63.1(a)

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

Offense Level: Felony

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

Control #(ICR#): 12003792

Charge Description: That on or about April 15, 2013, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file an individual income tax return with the Minnesota Department of Revenue for the year 2012, willfully attempted to evade or defeat the tax by failing to file said return when required.

#### COUNT XLIII

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

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

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

Offense Level: Felony

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

Control #(ICR#): 12003792

Charge Description: That on or about April 15, 2013, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit individual income tax to the Minnesota Department of Revenue for the year 2012, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

#### COUNT XLIV

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

Minnesota Statute: 289A.63.1(a)

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

Offense Level: Felony

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

Control #(ICR#): 12003792

Charge Description: That on or about March 15, 2013, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to file a corporate income tax return with the Minnesota Department of Revenue for the year 2012, willfully attempted to evade or defeat the tax by failing to file said return when required.

#### 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)

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

Offense Level: Felony

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

Control #(ICR#): 12003792

Charge Description: That on or about March 15, 2013, JOHN WILLIAM ZASTROW, a Hennepin County resident and being a person required to remit corporate income tax to the Minnesota Department of Revenue for the year 2012, willfully attempted to evade or defeat the tax by failing to remit said tax when required.

## STATEMENT OF PROBABLE CAUSE

### THIS COMPLAINT HAS BEEN AMENDED

This Complaint has been amended to (1) consolidate charges of identity theft into a single count; (2) include facts previously alleged and offenses previously charged in the Complaint filed in the parallel proceeding State of Minnesota v. John William Zastrow, 27-CR-14-21419, updated in light of ongoing investigation; and (3) make other clarifications where noted.

### FACTS SUPPORTING ORIGINAL COMPLAINT

Your complainant, Mark Stock, is a Detective in the Minnetonka Police Department and in that capacity has investigated the facts and circumstances of this case, in cooperation with other investigators, by reviewing related documents and interviewing persons involved. I believe that the following facts establish probable cause to believe that Defendant herein, JOHN WILLIAM ZASTROW, has committed the offenses charged below.

On October 15, 2012, K.K. and J.K., Minnesota taxpayers, reported to the Minnetonka police department that Defendant, residing and doing business in Hennepin County, had defrauded them of their tax refund payments due from the U.S. Treasury Department and the Minnesota Department of Revenue ("MDOR"). They stated that Defendant, while serving as their tax preparer, had arranged for their refund payments to be delivered to his residence, whereupon he refused to relinquish the funds to them.

In January 2013, in the course of investigating this report, Minnetonka police executed a search warrant at Bremer Bank and obtained information relating to accounts held or controlled by Defendant. One such account was held in the name of Arbordale Development Corporation. Records revealed ninety-two deposits into the Arbordale account from either the U.S. Treasury or the State of Minnesota intended for persons other than Defendant.

I then contacted and interviewed many of the persons for whom these payments were intended. I learned that these persons were all tax preparation clients of Defendant. My interviews revealed numerous instances in which Defendant used the identities of these clients to file tax returns designed to wrongfully enrich Defendant. In each such instance, these tax returns caused tax refund payments, issued in favor of the clients, to be deposited into the Arbordale account without the permission or knowledge of the intended recipients. The clients also indicated that the tax returns contained false statements with regard to material matters, evidently to direct the refund to Defendant's address or bank account or to inflate the size of the refunds issued. A review of MDOR records corroborated these allegations and revealed additional instances in which Defendant filed tax returns containing such false information. Specifically:

- Bank records show the deposit of at least seven tax refund payments intended for K.F. and T.F. into the Arbordale bank account:

- (1) a 2008 federal income tax refund of \$2276 on November 30, 2010;
- (2) a 2009 federal income tax refund of \$586 on December 24, 2010;
- (3) a 2008 state income tax refund of \$354 on January 6, 2011 (COUNT 2);
- (4) a 2009 state property tax refund of \$201 on January 6, 2011 (COUNT 3);
- (5) a 2007 state income tax refund of \$256 on January 10, 2011 (COUNT 4);
- (6) a 2009 state income tax refund of \$869 on January 10, 2011 (COUNT 5); and
- (7) a 2007 federal tax refund of \$775.89 on February 16, 2011.

MDOR records indicate that the tax return corresponding to each of these refunds was filed by Defendant and lists Defendant's address and the Arbordale account number as K.F. and T.F.'s address and account

number. However, K.F. and T.F. told me that they never gave Defendant permission to receive or retain any of their tax refund payments.

- Bank records show that a 2009 state property tax refund to J.G. of \$1967 was deposited into the Arbordale bank account on September 16, 2011 (COUNT 6). MDOR records also show that, on August 15, 2012, Defendant filed a 2010 state property tax return in the name of J.G., requesting a refund of \$1011 (COUNT 7). Each tax return submitted by Defendant for these refunds lists Defendant's address and the Arbordale bank account number as J.G.'s address and account number. However, J.G. maintains that he never gave Defendant permission to receive or retain his tax refunds, and that he was compensating Defendant separately for his services.

- MDOR records show that a 2009 state income tax refund to V.S. of \$1758.68 was mailed to Defendant's address on September 24, 2013 (COUNT 8). MDOR records also show that Defendant filed the return corresponding to this refund payment and a 2009 federal income tax return in V.S.'s name requesting a refund of \$5819. These tax returns list Defendant's address as V.S.'s address. However, V.S. maintains that she never gave Defendant permission to receive or retain her tax refunds and that she was compensating him separately for his services.

- Bank records show that a 2010 state property tax refund check to B.K. for \$2210 was deposited into the Arbordale bank account on September 21, 2012 (COUNT 9). The check lists Defendant's address as B.K.'s address, and MDOR records show that the tax return corresponding to this refund was submitted by Defendant. However, B.K. and her husband, C.K., stated that they never gave Defendant permission to receive or retain their tax refunds. C.K. explained that, when he learned Defendant had received the check, he demanded that Defendant provide the funds to them, but that Defendant has not done so.

- Bank records show the deposit of two tax refund checks from the State of Minnesota to N.O. into the Arbordale bank account on April 19, 2010:

- (1) a 2007 property tax refund of \$688 (COUNT 10) and
- (2) a 2008 property tax refund of \$666 (COUNT 11).

MDOR records obtained through the Hennepin County Attorney's Office show that the tax return corresponding to the 2007 property tax refund was submitted by Defendant and lists Defendant's address as N.O.'s address. The checks for both refunds list Defendant's address as N.O.'s address. However, N.O. stated that she never gave Defendant permission to retain her tax refunds and that Defendant was being separately compensated for doing her tax work. She also stated that she terminated her relationship with Defendant in 2007, that she had hired a different tax preparation service to prepare her 2008 tax returns, and that Defendant was therefore entitled to no compensation related to her 2008 property tax return.

- (THIS PARAGRAPH REVISED) Bank records show the deposit of at least four tax refund payments from the State of Minnesota to G.K. into the Arbordale bank account:

- (1) a 2007 state property tax refund of \$1517 on October 19, 2009 (COUNT 12);
- (2) a 2005 state income tax refund of \$1333.76 on May 3, 2010 (COUNT 13);
- (3) a 2009 state property tax refund of \$1534 on September 24, 2010 (COUNT 14); and
- (4) a 2010 state property tax refund of \$1473 on August 31, 2012 (COUNT 15).

MDOR records show that the tax returns corresponding to these refunds were submitted by Defendant. The two refunds were paid by check, and the corresponding returns list Defendant's address as G.K.'s address. The other two refunds were paid by direct deposit, and the corresponding returns list the Arbordale bank account number as G.K.'s account number. However, G.K. told me that he was unaware of

these deposits and that he never gave Defendant permission to receive his refunds. Documents obtained by search warrant indicate that G.K. was separately compensating Defendant for his tax preparation services.

- MDOR records show that, on August 17, 2012, Defendant filed a 2010 state property tax return in the name of R.L. (COUNT 16). This return listed Defendant's address and the Arbordale bank account number as R.L.'s address and bank account number. The return requested a refund of \$956. However, R.L. told me that he never gave Defendant permission to receive this refund.

- Bank and MDOR records show the deposit of at least fourteen tax refund payments to L.S. into the Arbordale account:

- (1) A 2007 state property tax refund of \$504 on August 21, 2008;
- (2) a 2009 state income tax refund of \$818 on August 24, 2010 (COUNT 17);
- (3) a 2008 state income tax refund of \$685 on August 26, 2010;
- (4) a 2009 state property tax refund of \$479 on August 31, 2010 (COUNT 18);
- (5) a 2008 state property tax refund of \$694 on September 7, 2010;
- (6) a 2009 federal tax refund of \$1596 on September 10, 2010;
- (7) a 2008 federal income tax refund of \$2029 on October 5, 2010;
- (8) a 2006 federal income tax refund of \$30 on November 30, 2010;
- (9) a 2010 state income tax refund of \$1079.67 on June 8, 2011 (COUNT 19);
- (10) a 2010 federal income tax refund of \$3031 on June 24, 2011;
- (11) a 2010 state property tax refund of \$740 on August 9, 2011 (COUNT 20);
- (12) a 2011 state income tax refund of \$865 on February 23, 2012 (COUNT 21);
- (13) a 2011 federal income tax refund of \$2014 on March 9, 2012; and
- (14) a 2011 state property tax refund of \$748 on August 7, 2012 (COUNT 22).

L.S. told me that he was unaware of these deposits. He said that he did not believe he would have been entitled to refund payments of these sizes, and that he therefore suspected Defendant was filing fraudulent tax returns in his name. For example, he explained that, when he recently attempted to get a home loan, he learned that, on his 2011 taxes, Defendant had listed his 2011 income as approximately \$5000, when L.S.'s income was actually significantly more. A preliminary audit review by MDOR determined that, for tax years 2009, 2010, and 2011, Defendant improperly reported net operating losses in such a manner as to underreport L.S.'s adjusted gross income. This improper reporting occurred with regard to federal income tax filings, state income tax filings, and state property tax filings for those years. The result, with regard to each filing, was to inflate the amount of the refund paid into the Arbordale bank account.

- Bank records show the deposit of at least two state tax refund payments to spouses R.W. or P.W. into the Arbordale account:

- (1) a 2008 state property tax refund of \$2068 on September 21, 2010 (COUNT 23); and
- (2) a 2010 state property tax refund of \$1820 on August 27, 2012 (COUNT 24).

MDOR records show that the tax returns corresponding to these refunds were submitted by Defendant, and that Defendant also submitted a 2009 state property tax return in the names of R.W. and P.W. on August 15, 2011, requesting payment of a \$1950 refund into the Arbordale bank account (COUNT 25). All three returns list Defendant's address and the Arbordale bank account number as R.W. and P.W.'s address and account number. P.W. said that she never gave Defendant permission to receive any such payment, and R.W. told me that he had explicitly refused to give Defendant such permission.

(THIS PARAGRAPH REVISED) Taken together, these bank records, MDOR records, and interviews show

that Defendant filed with the commissioner of revenue numerous returns known by him to be fraudulent or false concerning material matters and used the identities of his clients intentionally in order to submit such returns. Through these means, he induced payment to him of at least \$31,965.32. From January 10, 2011, through September 29, 2012, Defendant used the identities of ten people to obtain \$17,848.56 as a result of the filing of false returns (COUNT 1).

#### AMENDMENT (COUNTS 26-45)

MDOR records indicate that, although Defendant makes his living filing tax returns for his clients, he has failed to file his own taxes for at least six years. Indeed, MDOR records contain no indication that Defendant has ever filed his own taxes or any tax return on behalf of the business entities under his control: Arbordale Mortgage and Development Corporation (“Arbordale”) and Arbordale Financial, Ltd., each of which lists Defendant’s address as its office address. Accordingly, he has never remitted tax on behalf of himself or these entities to the State of Minnesota.

MDOR obtained bank records related to Defendant and Arbordale by subpoenas issued to Bremer Bank, Wings Financial Credit Union, and Minnetonka City Bank. MDOR’s Corporate Division used these records to prepare pro forma audits on Arbordale, with flow through to Defendant’s individual income taxes. The audit determined that Defendant earned income in each tax year from 2008 through 2012 sufficient to require the filing of individual income taxes:

- \$76,957 in 2008,
- \$78,920 in 2009,
- \$65,466 in 2010,
- \$70,119 in 2011, and
- \$68,210 in 2012.

The audit determined that Defendant owes individual income taxes, penalties, and interest for these years totaling the following amounts:

- \$9084.28 in 2008,
- \$8906.29 in 2009,
- \$6854.41 in 2010,
- \$7350.24 in 2011, and
- \$6872.92 in 2012.

It determined that Arbordale owes corporate income tax, penalties, and interest for each of these years totaling the following amounts:

- \$4888.52 in 2008,
- \$10,027.28 in 2009,
- \$5516.02 in 2010,
- \$7190.85 in 2011, and
- \$4621.12 in 2012.

These audits indicate, therefore, that the total amount of taxes, penalties, and fees owed to the State of Minnesota by Defendant and Arbordale for tax years 2008 through 2012 is \$71311.93.



## SIGNATURES AND APPROVALS

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**

Mark L Stock  
Detective  
14600 Minnetonka Blvd  
Minnetonka, MN 55345  
Badge: 116

Electronically Signed:  
11/20/2014 05:54 PM

Subscribed and sworn to before the undersigned.

**Notary Public or  
Judicial Official**

Nancy S Walsh  
Records Secretary, County of  
Hennepin  
14600 Minnetonka Blvd  
Minnetonka, MN 55345  
Notary ID: 20249266

Commission expires: 01/31/2015  
Electronically Signed:  
11/21/2014 09:11 AM

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

**Prosecuting Attorney**

Ben Schweigert  
300 S 6th St  
Minneapolis, MN 55487  
(612) 348-5550

Electronically Signed:  
11/18/2014 12:38 PM

**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(s).

**SUMMONS**

THEREFORE YOU, THE DEFENDANT, ARE SUMMONED to appear on \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_ AM/PM before the above-named court at 401 Fourth Avenue S, Minneapolis, MN 55415 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 order, in the name of the State of Minnesota, that the Defendant be apprehended and arrested without delay and brought promptly before the 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 Defendant is already in custody, I order, subject to bail or conditions of release, that the Defendant continue to be detained pending further proceedings.

Bail: \$0.00

Conditions of Release:

This complaint is issued by the undersigned Judge as of the following date: November 21, 2014.

**Judicial Officer**

Jay Quam  
Judge

Electronically Signed: 11/21/2014 09:38 AM

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

**COUNTY OF HENNEPIN  
STATE OF MINNESOTA**

**State of Minnesota**

Plaintiff

vs.

**JOHN WILLIAM ZASTROW**

Defendant

*Clerk's Signature or File Stamp:*

**RETURN OF SERVICE**

*I hereby Certify and Return that I have served a copy of this Summons upon the Defendant herein named.*

Signature of Authorized Service Agent: