

**State of Wisconsin**

**Circuit Court**

**Fond du Lac County**

**STATE OF WISCONSIN**

Plaintiff,

-VS-

Adam L. Portman  
56 E Cotton St  
Fond du Lac, WI 54935

Defendant,

DA Case No.: 2016FL001322  
Assigned DA/ADA: Dennis R. Krueger  
Agency Case No.:

Court Case No.:

**SUMMONS**

**COPY**

**THE STATE OF WISCONSIN TO SAID DEFENDANT:**

A complaint, a copy of which is attached, having been made accusing the defendant of committing the crime(s) of:

**THE CRIME(S) OF:** **DATE OF VIOLATION:**  
Fraud/Rendering Income Tax 01/22/2016  
Return or Obtain Refund with 01/30/2015  
Fraudulent Intent  
Theft - False Representation (>  
\$2500 - \$5000)

**CONTRARY TO WIS. STATUTE(S):**  
71.83(2)(b)1  
943.20(1)(d) and (3)(bf)

The original of such complaint has been filed in the office of the Clerk of Courts for Fond du Lac County.

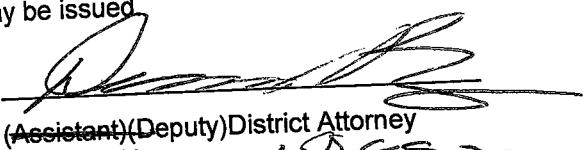
You, the defendant, are therefore summoned to appear before the Circuit Court – Criminal Division of Fond du Lac County at the City-County Government Center, Intake Courtroom, 160 South Macy Street, Fond du Lac, Wisconsin on:

**DATE/TIME:** 02/14/2017 at 9:00 AM

And in case of your failure to appear, a warrant for your arrest may be issued

Date: 1/25/17

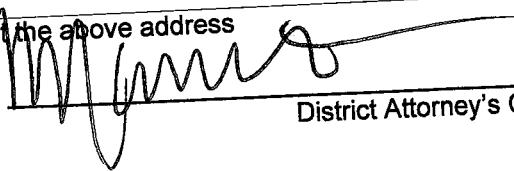
Enc.

  
(Assistant) (Deputy) District Attorney  
State Bar No. 1009523

**CERTIFICATE OF SERVICE**

I hereby certify that I served a copy of the Summons and Criminal Complaint upon the within named defendant by:

Personal Service delivered to: \_\_\_\_\_

  
Mailing same to the defendant at the above address

Date: 1/26/17

District Attorney's Office

**State of Wisconsin****Circuit Court****Fond du Lac County**

---

**STATE OF WISCONSIN**

Plaintiff,

**-VS-**

Adam L. Portman  
56 E Cotton St  
Fond du Lac, WI 54935  
DOB: 09/26/1981  
Sex/Race: M/W  
Alias:

DA Case No.: 2016FL001322

Assigned DA/ADA: Dennis R. Krueger

Agency Case No.:

Court Case No.:

ATN:

---

Defendant,**Criminal Complaint**

Lisa Kennedy, of the Wisconsin Department of Revenue, being first duly sworn, states that:

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

The above-named defendant on or about Friday, January 22, 2016, Fond du Lac County, Wisconsin, the defendant did render a false income tax with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 2: THEFT - FALSE REPRESENTATION (> \$2500 - \$5000)**

The above-named defendant on or about Friday, January 30, 2015, Fond du Lac County, Wisconsin, did obtain title to property of WI Department of Revenue, having a value of greater than \$2500 but not more than \$5000, by intentionally deceiving the person with a false representation which he knew to be false, made with intent to defraud and which defrauded the person, contrary to sec. 943.20(1)(d) and (3)(bf), 939.50(3)(i) Wis. Stats., a Class I Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than three (3) years and six (6) months, or both.

**PROBABLE CAUSE:**

The basis for complainant's charge of said offense is based on complainant's information and belief derived from her investigation.

Complainant is a special agent of the Office of Criminal Investigation for the Wisconsin Department of Revenue. In connection with my duties I reviewed income tax filings of the defendant between 2006 and 2015. The defendant filed income tax returns in 2014 and 2015 electronically in which he reported his income tax withholding for the Wisconsin Department of Revenue at \$4833 in 2014 and \$4692 in 2015. Both of those reported amounts exceeded the actual withholdings of his employer by exactly \$2000 for each tax year resulting in a refund 2000 greater than that to which he was entitled.

---

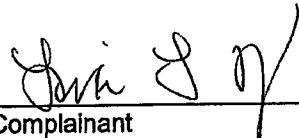
Complainant interviewed the defendant who stated that in each year of the over reported income withholding resulting in the 4000 extra refund that he "rushed doing his taxes and made mistakes in entering the information. Complainant's review indicates that the 2000 "error" was only made in 2014 and 2015 and not in prior tax years.

Based on the foregoing, the complainant believes this complaint to be true and correct.

Subscribed and sworn to before me,  
and approved for filing on:

STATE OF WISCONSIN - VS - Adam L. Portman

Dated: 1/24/17

  
John S. Portman  
Complainant

(Assistant)District Attorney

State Bar No. \_\_\_\_\_

State of Wisconsin	Circuit Court	Fond du Lac County
STATE OF WISCONSIN -VS-	Plaintiff,	DA Case No.: 2016FL001322 Assigned DA/ADA: Dennis R. Krueger Agency Case No.:
Adam L. Portman 56 E Cotton St Fond du Lac, WI 54935 DOB: 09/26/1981 Sex/Race: M/W Alias:		Court Case No.: ATN:
	Defendant,	Criminal Complaint

Lisa Kennedy, of the Wisconsin Department of Revenue, being first duly sworn, states that:

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

The above-named defendant on or about Friday, January 22, 2016, Fond du Lac County, Wisconsin, the defendant did render a false income tax with intent to obtain a refund or credit with fraudulent intent, contrary to sec. 71.83(2)(b)1, 939.50(3)(h) Wis. Stats., a Class H Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than six (6) years, or both.

**Count 2: THEFT - FALSE REPRESENTATION (> \$2500 - \$5000)**

The above-named defendant on or about Friday, January 30, 2015, Fond du Lac County, Wisconsin, did obtain title to property of WI Department of Revenue, having a value of greater than \$2500 but not more than \$5000, by intentionally deceiving the person with a false representation which he knew to be false, made with intent to defraud and which defrauded the person, contrary to sec. 943.20(1)(d) and (3)(bf), 939.50(3)(i) Wis. Stats., a Class I Felony, and upon conviction may be fined not more than Ten Thousand Dollars (\$10,000), or imprisoned not more than three (3) years and six (6) months, or both.

**PROBABLE CAUSE:**

The basis for complainant's charge of said offense is based on complainant's information and belief derived from her investigation.

Complainant is a special agent of the Office of Criminal Investigation for the Wisconsin Department of Revenue. In connection with my duties I reviewed income tax filings of the defendant between 2006 and 2015. The defendant filed income tax returns in 2014 and 2015 electronically in which he reported his income tax withholding for the Wisconsin Department of Revenue at \$4833 in 2014 and \$4692 in 2015. Both of those reported amounts exceeded the actual withholdings of his employer by exactly \$2000 for each tax year resulting in a refund 2000 greater than that to which he was entitled.

Complainant interviewed the defendant who stated that in each year of the over reported income withholding resulting in the 4000 extra refund that he "rushed doing his taxes and made mistakes in entering the information. Complainant's review indicates that the 2000 "error" was only made in 2014 and 2015 and not in prior tax years.

Based on the foregoing, the complainant believes this complaint to be true and correct.

Subscribed and sworn to before me,

STATE OF WISCONSIN - VS - Adam L. Portman

and approved for filing on:

Dated: 1/29/17

Complainant



(Assistant)District Attorney

State Bar No. \_\_\_\_\_