

State of Minnesota
County of Ramsey

FILED IN DISTRICT COURT
STATE OF MINNESOTA

DEC 20 2023

District Court
2nd Judicial District

Prosecutor File No.
Court File No.

0620553523
62-CR-23-7579

State of Minnesota,
Plaintiff,

COMPLAINT
Warrant

vs.

TODD ANDREW KONIGSON DOB: 07/31/1967

503 Walworten Ct
Katy, TX 77450

Defendant.

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

Minnesota Statute: 289A.63.1(a)

Maximum Sentence: 5 years or \$10,000 fine, or both
Offense Level: Felony

Offense Date (on or about): 04/17/2018

Control #(ICR#): 20220596

Charge Description: On or about April 17, 2018, in the County of Ramsey, Minnesota, Todd A. Konigson, being a person required to file an income tax return for the tax year 2017, did willfully attempt to evade or defeat the income tax by failing to file the return when required.

COUNT II

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

Minnesota Statute: 289A.63.1(a)

Maximum Sentence: 5 years or \$10,000 fine, or both
Offense Level: Felony

Offense Date (on or about): 04/15/2019

Control #(ICR#): 20220596

Charge Description: On or about April 15, 2019, in the County of Ramsey, Minnesota, Todd A. Konigson, being a person required to file an income tax return for the tax year 2018, did willfully attempt to evade or defeat the income tax by failing to file the return when required.

COUNT III

Charge: Taxes-failure to pay or collect-F

Minnesota Statute: 289A.63.1(b)

Maximum Sentence:
Offense Level: Felony

Offense Date (on or about): 04/18/2022

Control #(ICR#): 20220596

Charge Description: On or about April 18, 2022, in the County of Ramsey, Minnesota, Todd A. Konigson, being a person required to pay income tax for the 2021 tax year, did willfully attempt to evade or defeat the tax by failing to pay his income tax obligation when required.

COUNT IV

Charge: Taxes-failure to pay or collect-F

Minnesota Statute: 289A.63.1(b)

Maximum Sentence:

Offense Level: Felony

Offense Date (on or about): 04/18/2023

Control #(ICR#): 20220596

Charge Description: On or about April 18, 2023, in the County of Ramsey, Minnesota, Todd A. Konigson, being a person required to pay income tax for the 2022 tax year, did willfully attempt to evade or defeat the tax by failing to pay his income tax obligation when required.

COUNT V

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

Minnesota Statute: 289A.63.1(a)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 04/30/2018

Control #(ICR#): 20220596

Charge Description: On or about April 30, 2018, in the County of Ramsey, Minnesota, Todd A. Konigson, being a person required to file a withholding tax return for the first quarter of 2018, did willfully attempt to evade or defeat the tax by failing to file the return when required.

COUNT VI

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

Minnesota Statute: 289A.63.1(a)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 04/30/2019

Control #(ICR#): 20220596

Charge Description: On or about April 30, 2019, in the County of Ramsey, Minnesota, Todd A. Konigson, being a person required to file a withholding tax return for the first quarter of 2019, did willfully attempt to evade or defeat the tax by failing to file the return when required.

COUNT VII

Charge: Taxes-failure to pay or collect-F

Minnesota Statute: 289A.63.1(b)

Maximum Sentence:

Offense Level: Felony

Offense Date (on or about): 07/31/2019

Control #(ICR#): 20220596

Charge Description: On or about July 31, 2019, in the County of Ramsey, Minnesota, Todd A. Konigson, being a person required to pay withholding tax for the second quarter of 2019, did willfully attempt to evade or defeat the tax by failing to pay the tax obligation when required.

COUNT VIII

Charge: Taxes-failure to pay or collect-F

Minnesota Statute: 289A.63.1(b)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 10/31/2019

Control #(ICR#): 20220596

Charge Description: On or about October 31, 2019, in the County of Ramsey, Minnesota, Todd A. Konigson, being a person required to pay withholding tax for the third quarter of 2019, did willfully attempt to evade or defeat the tax by failing to pay the tax obligation when required.

COUNT IX

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

Minnesota Statute: 289A.63.1(a)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 01/31/2020

Control #(ICR#): 20220596

Charge Description: On or about January 31, 2020, in the County of Ramsey, Minnesota, Todd A. Konigson, being a person required to file a withholding tax return for the fourth quarter of 2019, did willfully attempt to evade or defeat the tax by failing to file the return when required.

COUNT X

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

Minnesota Statute: 289A.63.2(a)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 06/02/2023

Control #(ICR#): 20220596

Charge Description: On or about June 2, 2023, in the County of Ramsey, Minnesota, Todd A. Konigson filed with the Minnesota Commissioner of Revenue a return, report, or other document for the first quarter of 2021 which was 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)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 06/02/2023

Control #(ICR#): 20220596

Charge Description: On or about June 2, 2023, in the County of Ramsey, Minnesota, Todd A. Konigson filed with the Minnesota Commissioner of Revenue a return, report, or other document for the second quarter of 2021 which was 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)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 06/02/2023

Control #(ICR#): 20220596

Charge Description: On or about June 2, 2023, in the County of Ramsey, Minnesota, Todd A. Konigson filed with the Minnesota Commissioner of Revenue a return, report, or other document for the third quarter of 2021 which was 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)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 06/02/2023

Control #(ICR#): 20220596

Charge Description: On or about June 2, 2023, in the County of Ramsey, Minnesota, Todd A. Konigson filed with the Minnesota Commissioner of Revenue a return, report, or other document for the fourth quarter of 2021 which was 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)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 06/02/2023

Control #(ICR#): 20220596

Charge Description: On or about June 2, 2023, in the County of Ramsey, Minnesota, Todd A. Konigson filed with the Minnesota Commissioner of Revenue a return, report, or other document for the first quarter of 2022 which was 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)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 06/02/2023

Control #(ICR#): 20220596

Charge Description: On or about June 2, 2023, in the County of Ramsey, Minnesota, Todd A. Konigson filed with the Minnesota Commissioner of Revenue a return, report, or other document for the second quarter of 2022 which was 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)

Maximum Sentence: 5 years or \$10,000 fine, or both

Offense Level: Felony

Offense Date (on or about): 06/02/2023

Control #(ICR#): 20220596

Charge Description: On or about June 2, 2023, in the County of Ramsey, Minnesota, Todd A. Konigson filed with the Minnesota Commissioner of Revenue a return, report, or other document for the third quarter of 2022 which was known by him to be fraudulent or false concerning a material matter.

STATEMENT OF PROBABLE CAUSE

TODD A. KONIGSON (DOB 7/31/1967) owns and operates multiple businesses in construction-related industries, including masonry, general construction, and building restoration. Stillwater Masonry Restoration Inc. ("Stillwater Masonry") is one of Konigson's businesses. Konigson registered Stillwater Masonry with the Minnesota Secretary of State's Office in April 2016.

Wage Investigation

The Ramsey County Attorney's Office began investigating Stillwater Masonry after receiving reports that the business was failing to timely pay wages and comply with other obligations owed to its employees. The investigation began while Stillwater Masonry was contracted to perform work for the historic Masonic Temple located at 1898 Iglehart Avenue in St. Paul. The investigation determined that Stillwater Masonry repeatedly submitted bids for public contracts from government entities. The Ramsey County Attorney's Office received information during the investigation indicating that Stillwater Masonry failed to fulfill contractual obligations for small businesses, churches, and non-profit organizations in and around the Twin Cities.

Investigators also identified six civil actions in Minnesota alleging that Konigson and Stillwater Masonry failed to pay workers, sub-contractors, and vendors:

1. Court File No. 27-CV-14-13258 (Hennepin County)
2. Court File No. 27-CV-17-14313 (Hennepin County)
3. Court File No. 18-CO-18-312 (Crow Wing County)
4. Court File No. 82-CV-18-5467 (Washington County)
5. Court File No. 82-CO-22-1097 (Washington County)
6. Court File No. 82-CV-22-4019 (Washington County)

At least three of those lawsuits resulted in the entry of judgment against either Konigson or Stillwater Masonry. A 2017 lawsuit brought by Modern Design, LLC resulted in the entry of a \$18,208.58 judgment against Konigson. *See* No. 27-CV-17-14313. A 2018 lawsuit brought by Xtreme Concrete, Inc. resulted in the entry of a \$10,000 judgment against Stillwater Masonry. *See* No. 82-CV-18-5467. A 2022 lawsuit brought by Granite Re, Inc. resulted in the entry of a \$278,181.91 judgment against Stillwater Masonry. *See* No. 82-CV-22-4019.

Tax Investigation

The wage investigation eventually lead to a referral to the Minnesota Department of Revenue ("DOR") to investigate tax issues. DOR initiated a criminal tax investigation and determined that Konigson had failed to timely file individual income tax returns for many years and that his business, Stillwater Masonry, had both failed to file withholding tax returns for certain time periods and had filed materially false withholding tax returns during other time periods. DOR's criminal investigation addressed tax periods from January 1, 2017 through December 31, 2022.

DOR investigated Konigson's business activities in Minnesota, Wisconsin, and Texas. Although Stillwater Masonry registered as a business entity with DOR and the Minnesota Secretary of State's Office in April 2016, it did not file any tax returns with DOR until 2018. From 2016 through 2022, both Konigson and Stillwater Masonry had an extremely variable record of filing returns and paying state taxes.

DOR's investigation ultimately determined that Konigson and his business, Stillwater Masonry, failed to timely report at least \$2.5 million in income for tax purposes. DOR further determined that Konigson failed to report at least \$495,680 in wages paid to employees for withholding tax purposes during the years at issue. DOR concluded that Konigson willfully evaded paying Minnesota taxes. DOR estimates that Konigson accrued a tax liability of at least \$106,903.72 for state income taxes and withholding taxes (including penalties and interest) for the time periods at issue.

Konigson resided in Washington County, Minnesota until he purchased a new home in Katy, Texas in June 2022. All of the tax returns at issue in this case were required to be filed with DOR, which is located in St. Paul, Ramsey County, Minnesota.

Konigson's Failure to File State Income Tax Returns

DOR has targeted Konigson's Minnesota tax compliance dating back to at least 2011, beginning with efforts to address his failure to file state income tax returns. In 2014, DOR pursued enforced collection actions against Konigson for state tax debts, and DOR

has subsequently engaged in other collection actions against Konigson.

Despite this lengthy history of state tax enforcement actions against him, Konigson failed to timely file individual income tax returns for the 2017 and 2018 tax years. Konigson did file state income tax returns in 2019 and 2020, however, he again failed to timely file income tax returns for 2021 and 2022.

In June 2022, when Konigson applied for the mortgage he used to purchase a home in Texas, he indicated that his monthly income as the owner of Stillwater Masonry was \$19,529.74. Konigson also made a down payment of \$184,625 when he purchased this home. Konigson purchased his home in Texas for a total purchase price of \$527,000. Konigson received the funds for the down payment following his sale of property in Wisconsin.

For the years at issue, Konigson was well above the income threshold that required him to file Minnesota income tax returns. The filing deadline for the individual income tax returns that Konigson failed to timely file were as follows:

| | |
|------|----------------|
| 2017 | April 17, 2018 |
| 2018 | April 15, 2019 |
| 2021 | April 18, 2022 |
| 2022 | April 18, 2023 |

Estimated Income Tax Obligations

DOR created an income tax deficiency estimate for Konigson from the investigation records it obtained. The following is DOR's estimate of Konigson's Minnesota income tax liabilities for the years when he failed to timely file an income tax return – 2017, 2018, 2021, and 2022:

| Year | Gross Income | Deductions and Expenses | Taxable Income | Tax Due | Penalty | Interest | Total Due |
|-------------------|------------------------|-------------------------|----------------------|---------------------|---------------------|--------------------|---------------------|
| 2017 | \$ 423,612.00 | \$ 278,305.00 | \$ 145,307.00 | \$ 10,308.00 | \$ 6,081.72 | \$ 3,622.70 | \$ 20,012.42 |
| 2018 | \$ 363,836.00 | \$ 244,357.00 | \$ 119,479.00 | \$ 8,259.00 | \$ 4,872.81 | \$ 2,340.11 | \$ 15,471.92 |
| 2021 | \$ 1,138,004.00 | \$1,070,374.00 | \$ 67,630.00 | \$ 3,355.00 | \$ 1,979.45 | \$ 288.34 | \$ 5,622.79 |
| 2022 | \$ 636,036.00 | \$327,538.00 | \$ 308,498.00 | \$ 19,639.00 | \$ 11,587.01 | \$ 562.00 | \$ 31,788.01 |
| Total Due: | \$ 2,561,488.00 | \$ 1,920,574.00 | \$ 640,914.00 | \$ 41,561.00 | \$ 24,520.99 | \$ 6,813.15 | \$ 72,895.14 |

According to this estimate, Konigson failed to report at least \$2,561,488 in gross income from 2017 through 2022. In preparing the estimate of his tax liabilities, DOR applied all conceivable reductions to Konigson's taxable income, based upon the available records, in determining that he failed to report \$640,914 in Minnesota taxable income for these years. According to DOR's estimate, Konigson evaded paying approximately \$72,895.14 (including penalties and interest) in income tax liabilities to DOR during these time periods.

Minnesota Withholding Tax

Minnesota Withholding Tax is a state tax that employers are required to take out of their employees' wages. Employers hold, in trust, the withholding taxes they collect from their employees. The employer is required to file state withholding tax returns and to submit the collected withholding taxes to DOR. Because employers hold the collected taxes in trust and then remit them to DOR, the withholding tax is frequently referred to as a "trust tax."

Withholding tax applies to almost all payments an employer makes to employees for services they provide their employer. An employer must apply withholding tax for an employee even if it pays cash to its employee or gives the employee other goods or services in exchange for the work performed. It is the employer's responsibility to correctly withhold, file, and pay the Minnesota withholding taxes associated with the wages the employer pays to its employees.

Investigation into Stillwater Masonry's Withholding Tax Obligations

DOR's investigation focused on Stillwater Masonry's withholding tax obligations from 2018 through 2022. For these years, Stillwater Masonry had an obligation to file withholding tax returns and to remit to DOR the withholding taxes collected on a

quarterly basis. As a quarterly filer, Stillwater Masonry was required to file its withholding tax returns by the following deadlines:

First Quarter: April 30

Second Quarter: July 31

Third Quarter: October 31

Fourth Quarter: January 31 (of the following year)

Although it had been operating in Minnesota for years, Stillwater Masonry did not file any state withholding tax returns until August 2020. Even after it began filing state withholding tax returns, Stillwater Masonry repeatedly late-filed its returns and failed to remit in full the associated tax obligations. In 2021, Stillwater Masonry engaged a third-party payroll processor to assist with processing payroll for the business and to assist with filing and paying its withholding tax obligations. Stillwater Masonry did timely file some of its withholding tax returns in 2021 while it utilized the payroll processing service. However, in 2022, Stillwater Masonry reverted to its pattern of consistently failing to timely file withholding tax returns.

While the DOR criminal investigation was ongoing, on June 2, 2023, Konigson filed multiple withholding tax returns for Stillwater Masonry with DOR. Some of these returns were filed for periods when Stillwater Masonry had never previously filed a withholding tax return. Others were amended returns for periods when Stillwater Masonry had already filed a withholding return.

Most of the original and amended withholding tax returns that Konigson filed on June 2, 2023 stated that Stillwater Masonry did not have any employees and did not pay any wages for the corresponding time period. Two of the amended withholding tax returns indicated a reduced number of employees: for the second and third quarters of 2021. Of note, the amended returns for the second and third quarters of 2021 indicated a reduction of the number of employees and wages paid but did not reduce the corresponding amount of withholding tax due.

The below table details the withholding tax returns filed by Stillwater Masonry after it filed a number of returns in the midst of DOR's investigation:

| Withholding Tax Period | Original Return - Date Filed | Original Return - Wages Reported | Amended Return - Date Filed | Amended Return - Wages Reported |
|-------------------------------|-------------------------------------|---|------------------------------------|--|
| 2018 Q1 | N/A | | | |
| 2018 Q2 | N/A | | | |
| 2018 Q3 | N/A | | | |
| 2018 Q4 | N/A | | | |
| 2019 Q1 | N/A | | | |
| 2019 Q2 | 6/2/23 | \$0 | | |
| 2019 Q3 | 6/2/23 | \$0 | | |
| 2019 Q4 | N/A | | | |
| 2020 Q1 | 8/18/20 | \$42,323.99 | | |
| 2020 Q2 | 8/18/20 | \$47,029.68 | | |
| 2020 Q3 | 12/30/20 | \$13,189.42 | | |
| 2020 Q4 | N/A | | | |
| 2021 Q1 | 6/2/23 | \$0 | | |
| 2021 Q2 | 7/30/21 | \$97,731.47 | 6/2/23 | \$47,799.15 |
| 2021 Q3 | 10/26/21 | \$170,057.28 | 6/2/23 | \$50,379.62 |
| 2021 Q4 | 6/2/23 | \$0 | | |
| 2022 Q1 | 6/2/23 | \$0 | | |
| 2022 Q2 | 6/2/23 | \$0 | | |
| 2022 Q3 | 6/2/23 | \$0 | | |
| 2022 Q4 | 6/2/23 | \$0 | | |

On June 2, 2023, the same day he filed various withholding returns for Stillwater Masonry, Konigson contacted DOR by phone to discuss the release of a tax lien that DOR had previously filed against him for outstanding Minnesota tax liabilities. Konigson indicated that he sought to have the tax lien released to obtain a loan to allow him to continue his business operations in Texas.

During the phone conversation with DOR, Konigson indicated that individuals he had previously reported as employees on state

withholding tax returns should actually have been classified as independent contractors. Konigson indicated that the individuals performing work for Stillwater Masonry should have been considered independent contractors because the union caused him to be unable to have employees. Konigson stated that he had documentation to prove that no withholding taxes had been taken from the individuals' wages and that he would send in that documentation. To date, DOR has not received documentation to support Konigson's claims that Stillwater Masonry was not taking taxes out of the paychecks it was issuing to the employees performing work for the company.

PPP Loan for Stillwater Masonry

Konigson applied for a Paycheck Protection Program ("PPP") loan for Stillwater Masonry on March 29, 2021. The loan application provides important evidence regarding Konigson's classification of Stillwater Masonry's workers as employees of the business. After his loan application was approved, Konigson received a PPP loan for \$60,620 in the spring of 2021.

In the PPP loan application, Konigson stated that Stillwater Masonry had 10 employees and that its average monthly payroll was \$24,248. Konigson's statements in the PPP loan application about employees and payroll are completely contrary to his later assertions to DOR that all of the individuals performing work for Stillwater Masonry were independent contractors.

Additional Evidence of Konigson's Withholding Tax Violations

DOR received payroll and other accounting records from Intuit in response to a subpoena issued during its investigation. The records show that Konigson obtained QuickBooks payroll software and other Intuit services for Stillwater Masonry beginning in November 2017. The Intuit payroll records include a Form W-3 stating that Stillwater Masonry paid total wages and compensation of \$347,007.70 to its employees in 2021.

In September 2023, DOR interviewed Debbie Djukic, Konigson's accountant, as part of its investigation. Djukic indicated that she had worked for Konigson and his different business entities for approximately 15 years. Djukic explained that she had a cycle of working with Konigson where he hired her but would eventually run out of money and stop paying her. As a result, Djukic would quit working for Konigson for a while (varying from a few months to a few years off) until he would get enough funds together to again engage her accounting services. Djukic confirmed that Konigson knew about the withholding tax requirements for employees of his businesses. Djukic stated that, when Konigson was trying to handle the books on his own, he would track employee pay, including amounts withheld from wages for taxes, on an excel spreadsheet.

DOR also attempted to speak with Konigson during its investigation, but Konigson did not respond to DOR's interview requests.

Estimated Withholding Tax Obligations

DOR created a withholding tax deficiency estimate from the records it obtained for Konigson and Stillwater Masonry. DOR's withholding tax estimate utilized bank records, the various withholding tax returns filed by Konigson, and Intuit records. DOR's estimate addresses withholding tax periods from 2018 through 2022. DOR identified multiple tax periods when Stillwater Masonry had employees but failed to properly collect and/or remit withholding taxes from their wages.

DOR previously addressed Stillwater Masonry's withholding tax obligations for 2020 in a civil audit. As a result, the estimate below focuses on the other withholding tax liabilities Stillwater Masonry accrued from 2018 through 2022:

| Year | Unreported Wages | Withholding Tax Due | Penalty | Interest | Total Due |
|---------------|----------------------|---------------------|--------------------|--------------------|---------------------|
| 2018 | \$ 3,152.56 | \$ 175.66 | \$ 50.00 | \$ 38.65 | \$ 264.31 |
| 2019 | \$ 32,719.00 | \$ 3,034.44 | \$ 429.30 | \$ 534.56 | \$ 3,998.30 |
| 2021 | \$ 404,236.98 | \$ 21,819.74 | \$ 1,914.58 | \$ 1,506.08 | \$ 25,240.40 |
| 2022 | \$ 55,572.30 | \$ 3,587.62 | \$ 734.60 | \$ 183.35 | \$ 4,505.57 |
| Totals | \$ 495,680.84 | \$ 28,617.46 | \$ 3,128.48 | \$ 2,262.64 | \$ 34,008.58 |

According to this estimate, Konigson and Stillwater Masonry failed to properly withhold and report withholding taxes on approximately \$495,680.84 in W2 wages paid to employees. Konigson evaded paying approximately \$34,008.58 in withholding taxes (including penalties and interest) from the wages paid to Stillwater Masonry employees as a result.

NOTICE: Pursuant to Minnesota Statute 609.49, subd. 1 (a) A person charged with or convicted of a felony and released from custody, with or without bail or recognizance, who intentionally fails to appear when required after having been notified that a failure to appear for a court appearance is a criminal offense, or after having been released on an order or condition that the release personally appear when required with respect to the charge or conviction, is guilty of a crime for failure to appear and may be sentenced to not more than one-half of the maximum term of imprisonment or fine, or both, provided for the underlying crime for which the person failed to appear, but this maximum sentence shall, in no case, be less than a term of imprisonment of one year and one day or a fine of \$1,500, or both.

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 declares under penalty of perjury that everything stated in this document is true and correct. Minn. Stat. § 358.116; Minn. R. Crim. P. 2.01, subds. 1, 2.

Complainant

Abigail Capaul
Revenue Special Investigator
600 Robert Street N
St. Paul, MN 55146-6590
Badge: 14

Electronically Signed:
12/19/2023 02:48 PM
Ramsey County, Minnesota

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

Prosecuting Attorney

Thomas Madison
345 Wabasha Street N
Suite 120
St Paul, MN 55102
(651) 266-3222

Electronically Signed:
12/19/2023 01:33 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 as directed in the Notice of Hearing before the above-named court 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: \$75,000.00

Conditions of Release:

This complaint, duly subscribed and sworn to or signed under penalty of perjury, is issued by the undersigned Judicial Officer as of the following date: December 19, 2023.

Judicial Officer

DeAnne M Hilgers
Judge

Electronically Signed: 12/19/2023 03:32 PM

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

**COUNTY OF RAMSEY
STATE OF MINNESOTA**

State of Minnesota

Plaintiff

vs.

Todd Andrew Konigson

Defendant

*LAW ENFORCEMENT OFFICER RETURN OF SERVICE
I hereby Certify and Return that I have served a copy of this Warrant
upon the Defendant herein named.*

Signature of Authorized Service Agent:

DEFENDANT FACT SHEET

Name: Todd Andrew Konigson
DOB: 07/31/1967
Address: 503 Walworten Ct
Katy, TX 77450

Alias Names/DOB:

SID:

Height:

Weight: 245lbs.

Eye Color: Blue

Hair Color:

Gender: MALE

Race: White

Fingerprints Required per Statute: Yes

Fingerprint match to Criminal History Record: No

Driver's License #:

Alcohol Concentration:

STATUTE AND OFFENSE GRID

| Cnt Nbr | Statute Type | Offense Date(s) | Statute Nbrs and Descriptions | Offense Level | MOC | GOC | Controlling Agencies | Case Numbers |
|---------|--------------|-----------------|--|---------------|-------|-----|----------------------|--------------|
| 1 | Charge | 4/17/2018 | 289A.63.1(a) Taxes-failure to file return,report, document-F | Felony | Y1500 | | MN062025Y | 20220596 |
| 2 | Charge | 4/15/2019 | 289A.63.1(a) Taxes-failure to file return,report, document-F | Felony | Y1500 | | MN062025Y | 20220596 |
| 3 | Charge | 4/18/2022 | 289A.63.1(b) Taxes-failure to pay or collect-F | Felony | Y1500 | | MN062025Y | 20220596 |
| 4 | Charge | 4/18/2023 | 289A.63.1(b) Taxes-failure to pay or collect-F | Felony | Y1500 | | MN062025Y | 20220596 |
| 5 | Charge | 4/30/2018 | 289A.63.1(a) Taxes-failure to file return,report, document-F | Felony | Y1530 | | MN062025Y | 20220596 |
| 6 | Charge | 4/30/2019 | 289A.63.1(a) Taxes-failure to file return,report, document-F | Felony | Y1530 | | MN062025Y | 20220596 |
| 7 | Charge | 7/31/2019 | 289A.63.1(b) Taxes-failure to pay or collect-F | Felony | Y1530 | | MN062025Y | 20220596 |
| 8 | Charge | 10/31/2019 | 289A.63.1(b) Taxes-failure to pay or collect-F | Felony | Y1530 | | MN062025Y | 20220596 |
| 9 | Charge | 1/31/2020 | 289A.63.1(a) Taxes-failure to file return,report, document-F | Felony | Y1530 | | MN062025Y | 20220596 |
| 10 | Charge | 6/2/2023 | 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner | Felony | Y1530 | | MN062025Y | 20220596 |
| 11 | Charge | 6/2/2023 | 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner | Felony | Y1530 | | MN062025Y | 20220596 |
| 12 | Charge | 6/2/2023 | 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner | Felony | Y1530 | | MN062025Y | 20220596 |
| 13 | Charge | 6/2/2023 | 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner | Felony | Y1530 | | MN062025Y | 20220596 |
| 14 | Charge | 6/2/2023 | 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner | Felony | Y1530 | | MN062025Y | 20220596 |
| 15 | Charge | 6/2/2023 | 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner | Felony | Y1530 | | MN062025Y | 20220596 |
| 16 | Charge | 6/2/2023 | 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner | Felony | Y1530 | | MN062025Y | 20220596 |