STATE OF MINNESOTA
COUNTY OF DAKOTA

DISTRICT COURT
FIRST JUDICIAL DISTRICT

COURT FILE NO. _____
COUNTY ATTORNEY FILE NO. CA-2012-01458
CONTROLLING AGENCY: MN0190000
CONTROL NUMBER: 12-001305

State of Minnesota,

Plaintiff,

v.

JARED K LANGFORD
1133 SANTA FE AVE
BISMARCK, ND 58504
(DOB: 1/28/77)

[X] SUMMONS
[ ] WARRANT
[ ] ORDER OF DETENTION
[ ] AMENDED

Defendant.

COMPLAINT

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

COUNT 1: FAILURE TO FILE TAX RETURN
Minnesota Statutes §289A.63, Subd. 1(a); 609.101
PENALTY: 0-5 Years and/or $3,000.00 - $10,000.00
MOC: Y1530 GOC: N
[X] Felony [ ] Gross Misdemeanor [ ] Misdemeanor [ ] Petty Misdemeanor

On or about April 15, 2009, in the County of Dakota, Minnesota, JARED K LANGFORD, did being a person required to file a return, report, or other document with the commissioner, willfully attempt in any manner to evade or defeat a tax by failing to file it when required related to tax year 2008.

COUNT 2: FAILURE TO PAY TAXES
Minnesota Statutes §289A.63, Subd. 1(b); 609.101
PENALTY: 0-5 Years and/or $3,000.00 - $10,000.00
MOC: Y1530 GOC: N
[X] Felony [ ] Gross Misdemeanor [ ] Misdemeanor [ ] Petty Misdemeanor

On or about April 15, 2009, in the County of Dakota, Minnesota, JARED K LANGFORD, did being a person required to pay or to collect and remit a tax, willfully attempt to evade or defeat a tax law by failing to do so when required related to tax year 2008.

COUNT 3: FAILURE TO FILE TAX RETURN
Minnesota Statutes §289A.63, Subd. 1(a); 609.101
PENALTY: 0-5 Years and/or $3,000.00 - $10,000.00
MOC: Y1530 GOC: N
[X] Felony [ ] Gross Misdemeanor [ ] Misdemeanor [ ] Petty Misdemeanor

On or about April 15, 2010, in the County of Dakota, Minnesota, JARED K LANGFORD, did being a person required to file a return, report, or other document with the commissioner, willfully attempt in any manner to evade or defeat a tax by failing to file it when required related to tax year 2009.

COUNT 4: FAILURE TO PAY TAXES
Minnesota Statutes §289A.63, Subd. 1(b); 609.101
PENALTY: 0-5 Years and/or $3,000.00 - $10,000.00
MOC: Y1530 GOC: N
[X] Felony [ ] Gross Misdemeanor [ ] Misdemeanor [ ] Petty Misdemeanor

On or about April 15, 2010, in the County of Dakota, Minnesota, JARED K LANGFORD, did being a person required to pay or to collect and remit a tax, willfully attempt to evade or defeat a tax law by failing to do so when required related to tax year 2009.

COUNT 5: FAILURE TO FILE TAX RETURN
Minnesota Statutes §289A.63, Subd. 1(a); 609.101
PENALTY: 0-5 Years and/or $3,000.00 - $10,000.00
MOC: Y1530 GOC: N
[X] Felony [ ] Gross Misdemeanor [ ] Misdemeanor [ ] Petty Misdemeanor

On or about April 15, 2011, in the County of Dakota, Minnesota, JARED K LANGFORD, did being a person required to file a return, report, or other document with the commissioner, willfully attempt in any manner to evade or defeat a tax by failing to file it when required related to tax year 2010.

COUNT 6: FAILURE TO PAY TAXES
Minnesota Statutes §289A.63, Subd. 1(b); 609.101
PENALTY: 0-5 Years and/or $3,000.00 - $10,000.00
MOC: Y1530 GOC: N
[X] Felony [ ] Gross Misdemeanor [ ] Misdemeanor [ ] Petty Misdemeanor

On or about April 15, 2011, in the County of Dakota, Minnesota, JARED K LANGFORD, did being a person required to pay or to collect and remit a tax, willfully attempt to evade or defeat a tax law by failing to do so when required related to tax year 2010.

STATEMENT OF PROBABLE CAUSE

Complainant, Jeffrey Slater, is a Special Agent with the Minnesota Department of Revenue – Criminal Investigation Division (MN DOR). As a Special Agent he has received training pertaining to the investigation of crimes associated with tax laws and has been involved in numerous investigations involving criminal tax fraud and criminal failure to file tax returns. His duties and responsibilities have included conducting criminal investigations of individuals and entities for possible violations of state laws, particularly those found in Minnesota Statute 289A.63. In that capacity, he has conducted interviews, reviewed reports and records, and examined evidence relating to this matter.

The Defendant, Jared K. Langford, DOB: 1-28-1977, worked as a self-employed proprietor in the construction/framing business in the Twin Cities from approximately 2003 through 2010. Throughout most of this time, Langford resided in Dakota County. Audit staff became aware of Langford after a tipster reported Langford had been living the high life, driving expensive vehicles and going on nice vacations.

Audit staff discovered that Langford was operating businesses under several assumed names, and that Langford had never filed a Minnesota Income Tax Return for any of his earnings. For the tax years of 2003 to 2007, tax assessment amounts were established for Langford by the Minnesota Department of Revenue after Langford failed to respond to MDOR requests that he file a delinquent return for those years. Total estimated delinquent taxes that Langford owes for tax years 2003 to 2007 equals approximately $91,217.00.

During the investigation of Langford, audit staff observed an ongoing pattern of Langford failing to timely file tax returns and failing to pay income tax due. MDOR staff attempted on more than one occasion to resolve noted delinquencies with Langford, but these attempts have been unsuccessful. Langford initially claimed to investigators that he did not realize he was required to file a tax return, but later acknowledged understanding this after receiving letters from the IRS.

Audit staff obtained bank records for Langford, which showed considerable monetary deposits for the tax years 2008, 2009 and 2010, and which equaled approximately $900,000.00 in unreported gross income. These deposits were payments to Langford from various constructions companies. Audit staff further confirmed from various construction companies that payments were indeed for work completed for them by Langford. The investigation also revealed that a vast majority of the funds deposited were used for personal purposes by Langford. Langford used multiple business names, and changed the names of his business throughout the years. Many of the entities Langford operated were not registered with the Minnesota Secretary of State. Langford's income tax for the years 2008-2010 were estimated as follows:

2008--$283,381.00 Gross Income – estimated tax due for this year, not including penalties and interest: $17,437.00

2009--$224,869.00 Gross Income – estimated tax due for this year, not including penalties and interest: $13,582.00

2010--$387,730.50 Gross Income – estimated tax due for this year, not including penalties and interest: $22,840.00

Langford's income was determined to be well in excess of the minimum filing requirement for each year. On February 2, 2012, a notice was sent to Langford informing him he was being investigated and requesting an interview. Langford called the investigators on February 7, 2012. In this conversation, Langford acknowledged that he had not filed Minnesota Tax Returns. Langford claimed his attorney was preparing his delinquent returns. To date, no returns have been filed by Langford for tax years 2008, 2009, and 2010. To date, no taxes have been paid for the years 2008, 2009, or 2010.

NOTICE: You must appear for every court hearing on this charge. A failure to appear for court on this charge is a criminal offense and may be punished as provided in Minn. Stat. §609.49.

Complaint requests that Defendant, Jared K Langford, 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:**

Subscribed and sworn to before the undersigned this _____ day of _____, 2012.

NOTARY STAMP: **SIGNATURE:**

Notary Public

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

PROSECUTING ATTORNEY'S SIGNATURE:

Date:

(ckk)

Name: Pauline M. Halpenny
Assistant Dakota County Attorney
Dakota County Judicial Center
1560 Highway 55
Hastings, MN 55033
(651) 438-4438
Attorney Registration No.: 0210857

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.

[X] SUMMONS

THEREFORE YOU, THE ABOVE-NAMED DEFENDANT, ARE HEREBY SUMMONED to appear on _____, at _____ before the above-named court at the Dakota County Judicial Center 1560 Highway 55, Hastings, MN 55033 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 13th day of November, 2012.

JUDICIAL OFFICER:
NAME:
TITLE: Judge of District Court

SIGNATURE:

_____/s/_____
Judge

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

COUNTY OF DAKOTA STATE OF MINNESOTA	*Clerk's Signature or File Stamp:*
STATE OF MINNESOTA Plaintiff, vs. **JARED K LANGFORD** Defendant.	*RETURN OF SERVICE* *I hereby Certify and Return that I have served a copy of this COMPLAINT upon the Defendant herein named.* Signature of Authorized Service Agent: _____