



# A GUIDE TO INVESTIGATION & PROSECUTION OF

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# VULNERABLE ADULT FINANCIAL EXPLOITATION

## **PREPARED BY**

ELDER ABUSE TASK FORCE SUBCOMMITTEE  
FOR TRAINING OFFICERS & PROSECUTORS

☎ Adult Protective Services 24-Hour Hotline:  
855-444-3911

✉ [ag-fcd@mi.gov](mailto:ag-fcd@mi.gov)

🌐 [mi.gov/elderabuse](https://mi.gov/elderabuse)

**NOVEMBER 2022**

# Introduction

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Financial exploitation of elderly and vulnerable adults is classified as a “property crime” but it is about the theft of much more than property. Those who financially exploit elder and vulnerable adults steal security and a sense of safety from the victims. Those of us who have prosecuted these cases have witnessed victims who have worked all their lives and saved for retirement, only to have their life savings stolen from them in a very short time. They are left destitute and dependent on public benefits or other family members for financial support. The victims of these offenses often find themselves forced to move from their chosen retirement homes or forced to sell off their property and belongings to now support their most basic needs. Where they planned ahead and saved so that they might support themselves and enjoy their later years, they are now left with stress, anxiety, and a struggle.

Despite the growing awareness of these issues, there are still occasions where there is a tendency to treat financial exploitation of the elderly and other vulnerable adults as being civil matters or to view these crimes as “just” property crimes. But theft is not a civil matter, and the effects of vulnerable adult financial exploitation are devastating to the victims. In addition to the financial losses, these cases almost always involve substantial emotional trauma. Many victims are embarrassed and ashamed that they were capable of being victimized, especially after carefully planning for their later years. Furthermore, because these crimes are often committed by family members or other trusted persons close to the victims, the victims are left with greater fear and lack of faith in their ability to protect themselves and other family members dependent upon them. In this sense, these crimes are like a form of domestic abuse, often leaving the victims with feelings of helplessness and a lack of security.

If we are to be true to our mission to help protect the most vulnerable members of society, we have a duty to take action to stop financial exploitation. We must investigate, prosecute, and hold accountable those who would take advantage of the victims who have worked hard all their lives to provide for their families and to help build and strengthen our communities. This manual provides detailed guidance on how to effectively gather evidence of financial exploitation of vulnerable and elder adults, what charges and legal issues to consider, and how to present that evidence to a judge and jury.

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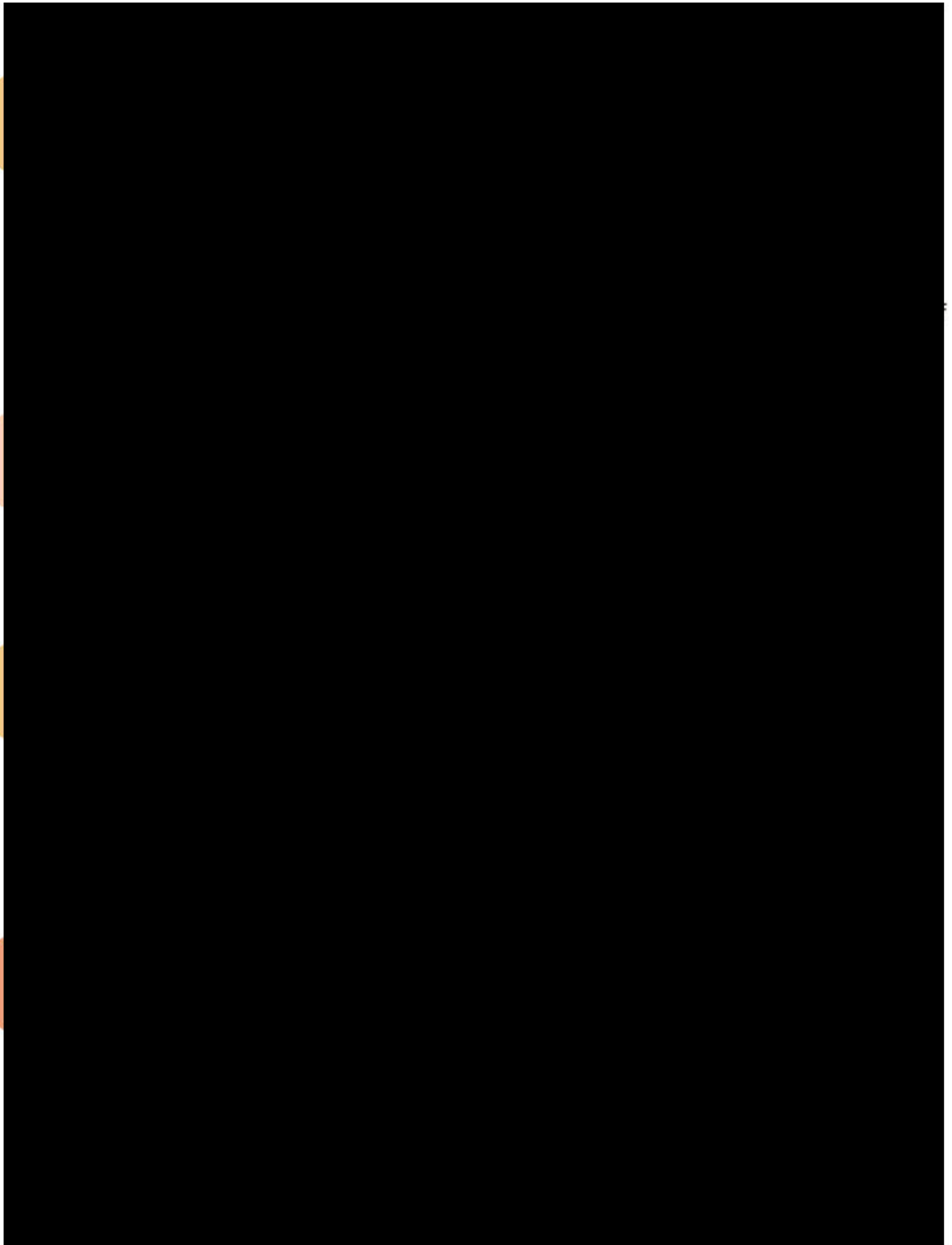


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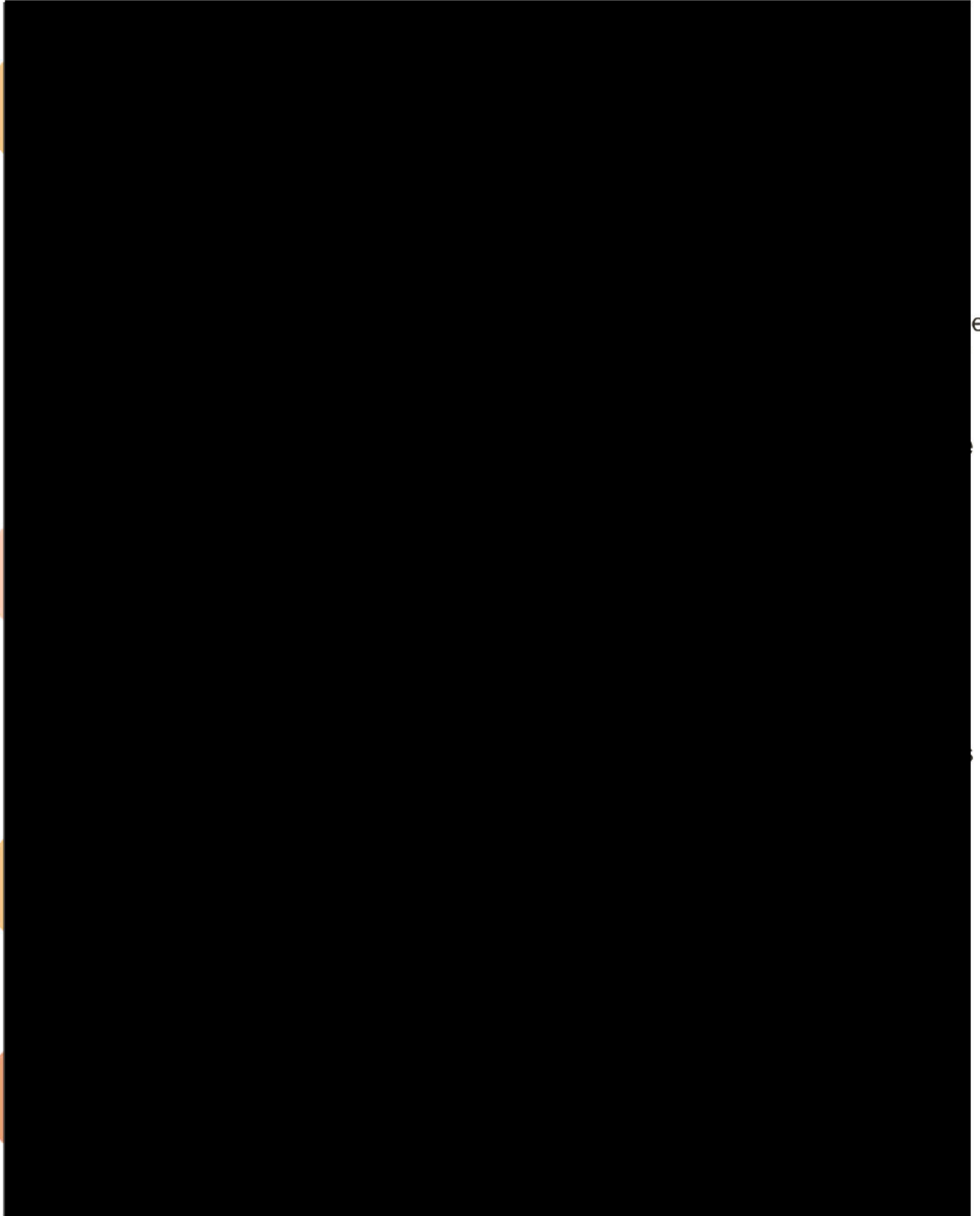
# Reference Tools

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# Overview: Steps of A Vulnerable Adult Financial Exploitation Investigation



# Overview: Steps of A Vulnerable Adult Financial Exploitation Investigation



## Quick Reference: Vulnerable Adult Financial Exploitation Investigation

A person may be considered a vulnerable adult as defined by MCL 750.145m if he or she is unable to complete activities of daily living without assistance due to age, developmental disability, physical disability, or mental illness. Examples of activities of daily living include, but are not limited to:

- bathing
- eating/preparing meals
- completing household chores
- obtaining and administering medication
- communicating (reading, writing, speaking)
- transporting themselves to grocery stores and medical appointments
- managing finances

It is important to document any reasons why an adult may need assistance meeting daily needs, such as using mobility devices, having severe arthritis, or visual or hearing impairments.

[REDACTED]

[REDACTED]


[REDACTED]

[REDACTED]



## Intake

### Questions for Complainant



[REDACTED]

**Evidence to Collect (if available)**

[REDACTED]

# Vulnerable Adult Incident Report

NAME	AGE	DOB	EMERGENCY CONTACT	PHONE
DATE REPORTED	TIME REPORTED	DATE AND TIME INCIDENT OCCURED		FILE NO:
INCIDENT LOCATION			REPORTING OFFICER	

**VULNERABLE + HARM = MANDATORY Reporting to Adult Protective Services at (855) 444-3911**

## WHEN ABUSE/NEGLECT/EXPLOITATION IS SUSPECTED

- ☐ Determine if the victim is a Vulnerable Adult (VA)
- ☐ Determine whether the VA can see, hear and communicate ideas. Cognition may be diminished before competency (see below).
- ☐ Determine harm, if any to the VA
- ☐ Determine whether you are required to report to APS or others
- ☐ Evidence and forms for collection
- ☐ Crimes and elements

### Is the Victim a vulnerable Adult? (Documenting lack of ability is important)

- ☐ Over 18 ☐ 65 years or older
- ☐ Victim needs assistance with ADLs (Activities of Daily Living):
- ☐ Walking ☐ Sitting ☐ Eating
  - ☐ Cooking ☐ Getting Water ☐ Getting Dressed
  - ☐ Bathing ☐ Getting out of bed
  - ☐ Transportation ☐ Taking medication
  - ☐ Doctor visits ☐ Banking/Financial affairs

☐ Unable to protect self from abuse, neglect or exploitation (Vulnerable Adult MCL 750.145m(u))

Comments (if the victim is not vulnerable, continue with normal investigation):

### Activities of Daily Living (ADL'S)

Ability to Care for Self (bathing, grooming, transportation, walking, toileting etc.)

Level of Function: ☐ Independent ☐ Needs Assistance ☐ Total Care  
Describe:

### Instrumental Activities of Daily Living (IADL'S)

Financial Decision-Making (bills, donations, investments, real estate, wills, protect assets, resist fraud etc.)

Level of Function: ☐ Independent ☐ Needs Assistance ☐ Total Care  
Describe:

### Medical Decision-Making (express a choice and understand, appreciate, reason about health info, etc.)

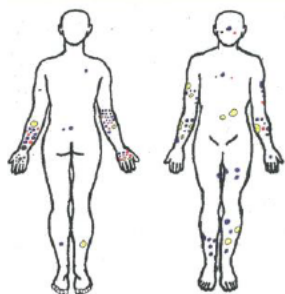
Level of Function: ☐ Independent ☐ Needs Assistance ☐ Total Care  
Describe: ☐ Guardian ☐ Conservator

Doctor Name and contact information:

## PHYSICAL RISK ASSESSMENT

☐ If the adult is vulnerable, is there harm? ☐ Abuse ☐ Neglect ☐ Financial Provide explanation as needed in narrative

- |   |   |  |  |
|---|---|--|--|
| <input type="checkbox"/> Soiled bedding     | <input type="checkbox"/> Lock on victim's door      | <input type="checkbox"/> Narcotic medication                   | <input type="checkbox"/> Unusual physical signs                                      |
| <input type="checkbox"/> Soiled Bandages    | <input type="checkbox"/> Bilateral grip marks       | <input type="checkbox"/> Evidence of cleaning prior to arrival | <input type="checkbox"/> Filthy living conditions for victim, including common areas |
| <input type="checkbox"/> Victim is in pain  | <input type="checkbox"/> Foul Smell                 | <input type="checkbox"/> Inconsistent explanation of care      | <input type="checkbox"/> No sign of pain reliever (aspirin etc.)                     |
| <input type="checkbox"/> Dehydrated         | <input type="checkbox"/> Stopped seeing doctor      | <input type="checkbox"/> Lack of food/malnutrition             |  |
| <input type="checkbox"/> Lack of Medication | <input type="checkbox"/> Lack of access to mobility |  |  |



### Body Image Diagram Describe injury (redness, bruising etc.)

Older adults can experience bruising in dotted areas - Note anything unusual or outside the area.

### Medical Treatment following incident

- ☐ None
- ☐ Will seek own doctor
- ☐ First Aid
- ☐ EMT\* EMT at scene ☐ Yes ☐ No
- Name(s):
- ☐ Hospital \*\* Name:
- Attending Physician:
- ☐ Refused Medical Aid
- Obtain Medical Release Form from victim? ☐ Yes ☐ No
- Obtain Medical Release Form from Guardian or Conservator? ☐ Yes ☐ No
- Crime victim information given to victim? ☐ Yes ☐ No
- Protective Services Referral completed? ☐ Yes ☐ No

### Residence Type? (When victim is found)

- ☐ Private
- ☐ Public Housing
- ☐ Assisted Living
- ☐ Licensed Nursing Home
- ☐ Hospital
- ☐ Homeless
- ☐ Unknown
- ☐ AFC Home (Licensed or not)
- ☐ Other:

**If the adult is vulnerable and has been harmed, consent is often an issue. Ask Questions to assess:**

- ☐ Confusion      ☐ Possible Intimidation      ☐ Possible Infection or fever

**Possible questions include:**

- ☐ Are you in pain?      ☐ Would you like to be cleaned up?      ☐ When was the last time you ate?  
☐ Are you thirsty?      ☐ Would you like salve for your wound?      ☐ Would you like to see a doctor?

**\*\*If the adult has open wounds and is refusing to see the doctor it may be because they have been told the caregiver will go to jail and the adult will be in a nursing home. See Parasitic Living**

**FINANCIAL HARM -- APS also accepts reports of financial harm to vulnerable adults**

- ☐ Parasitic Living: "Caregiver's" sole source of income is the victim  
☐ Caregiver/suspect controls the money, no audit/no 2<sup>nd</sup> look  
☐ Poor or no care being given to the victim  
☐ Not providing adequate care to the victim because it would require "caregiver" to pay for care instead of spending money on the "caregivers" desires or needs  
☐ "Caregiver" may fail to seek adequate medical attention to avoid criminal charges of vulnerable adult abuse neglect  
☐ List of all services performed by suspect/amount of pay for the services  
☐ Income claimed on suspect's taxes

**Other Financial Harm**

Controlled by ☐ Victim ☐ Other: \_\_\_\_\_

Bank Account (Institution): \_\_\_\_\_

Bank Account Number: \_\_\_\_\_

- ☐ Ownership of property damages (deeds, car titles, accts)  
☐ Misuse of legal documents (DPOA, guardianship, conservatorship – depleting Vulnerable Adult's assets)  
☐ New friend/person helping with finances – church, grocery store, estranged family member  
☐ Requested records/receipts for expenditures by suspect  
☐ Power of Attorney ☐ Signed acknowledgement to keep receipts, no joint account and no gifts to self  
☐ Second mortgage or reverse mortgage  
☐ Quit Claim deed  
☐ New auto the victim does not drive  
☐ New or missing credit cards  
☐ Missing valuables or antiques

**COGNITION is not an all or nothing matter. Current research shows that financial savvy may decline in every human brain after the age of 60 regardless of how smart you are. Ask questions that help you find out if the person understands the consequences of their actions.**

**Referral to Adult Protective Services**

- ☐ The matter has been reported to APS  
☐ APS has determined the victim is an adult in need of assistance  
☐ A case worker is assigned  
☐ Contact information for APS provided: \_\_\_\_\_

Describe: Add name and contact information for APS and the date an oral referral was made to APS at

1-855-444-3911

**Evidence:**

- ☐ A copy of all purportedly legal documents obtained  
☐ A copy of financial statements obtained  
☐ Vehicles owned by victim  
☐ Vehicles owned by person in charge of the money  
☐ Photographs of living conditions, wounds, evidence destruction, locks, location of mobility devices, victim injuries  
☐ Release of medical records by victim or by conservator/guardian  
☐ Photographs taken by: \_\_\_\_\_

**Lethality Assessment**

- ☐ Intimidation by threats, yelling  
☐ Suspect has used or threatened to use a weapon  
☐ Suspect abuses Alcohol/Drugs  
☐ Victim is unable / not allowed to perform Activities of Daily Living (ADLs)  
☐ Victim has opened / untreated wounds, lack of ADLs  
☐ Suspect controls finances of the victim  
☐ Victim isolated from friends, relatives, activities  
☐ Victim's physical condition poor/declining  
☐ Victim's mental conditions poor/declining  
☐ Victim living conditions poor/subs.  
☐ Prior incidents involving APS/Law Enforcement

**At the Death Scene of An Older Adult**

- ☐ What would you see at the scene if the victim was 20 instead of 87?  
☐ Who was the last person to see the deceased?  
☐ Who would benefit from death      ☐ Is there obvious neglect?  
☐ Was the person responsible for the care in a parasitic living arrangement with the victim?

**POSSIBLE ACTIONS TO BE TAKEN**

- In emergency medical situations call an ambulance
- Report to APS as required
- When necessary, ask APS to freeze assets in Probate Court
- Evidence of spending may be the motive for physical abuse, obtain consent or search warrants when necessary to obtain financial evidence
- Give all information to medical examiner (Request autopsy)

**STATUTES TO KNOW**

Embezzlement of Vuln. Adult 750.174a	Embezzlement 750.174
Obtaining a False Signature 750.273	Fraud / False Pretenses 750.218
Racketeering 750.159i	Embezzlement / Joint Account 750.181
Identity Theft 445.65	Caregiver Commingling 750.145p

Source: Emerson, C. & Painter, R. – Prosecuting Attorneys Association of Michigan  
Teter, S. – Michigan Attorney General's Office



**WHERE TO REPORT HEALTH CARE FRAUD OF MICHIGAN'S OLDER ADULTS**

Attorney General's Health Care Fraud Division Hotline:  
1-800-24-ABUSE or 1-800-242-2873

**FEDERAL TRADE COMMISSION**

Call 1-877-987-3728 (Telemarketing, collection agencies, money scams, fraud)

# Certification of Records of Regularly Conducted Activity

## MRE 902(11)

I swear or affirm that each of the following is true regarding the attached records to the best of my knowledge and belief:

I am the custodian of these records, or I am an employee familiar with the manner and process in which these records are created and maintained by virtue of my duties and responsibilities;

The records were made at or near the time of the occurrences of the matters set forth by, or from information transmitted by, people with knowledge of those matters;

The records were kept in the course of the regularly conducted business activity; and

It was the regular practice of the business activity to make the record

Customer Name \_\_\_\_\_

Signature: \_\_\_\_\_

Print of type name: \_\_\_\_\_  
(First) (Middle) (Last) (Jr., Sr., etc.)

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

Title: \_\_\_\_\_

Name of Business or Entity: \_\_\_\_\_

Business Address: \_\_\_\_\_

Business Telephone: \_\_\_\_\_

The attached records consist of \_\_\_\_\_ pages.

Subscribed and sworn to before me  
this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
Notary Public  
My Commission Expires:





## Financial Investigation Checklist

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## ESTABLISHING THE VICTIM AS A VULNERABLE ADULT

The investigation and prosecution of any offense involving Elder Abuse and/or Financial Exploitation must first begin with establishing that the victim meets the statutory definition of a vulnerable adult. From the beginning of the investigation, it is important to be mindful of the various ways a victim can qualify as a vulnerable adult.

There are three basic definitions of a vulnerable adult, which are found in MCL 750.145m. All roads will lead you to these three alternatives:

- “An individual age 18 or over who, because of age, developmental disability, mental illness, or physical disability requires supervision or personal care or lacks the personal and social skills required to live independently.” MCL 750.145m(u)(i).

-or-

- “An adult as defined in section 3(1)(b) of the adult foster care facility licensing act, MCL 400.703.” MCL 750.145m(u)(ii).
  - This is a person that is placed in an adult foster care home or small group home pursuant to MCL 722.115.

-or-

- “An adult as defined in section 11(b) of the social welfare act, MCL 400.11.” MCL 750.145m(u)(iii).
  - This is a vulnerable person not less than 18 years of age who is suspected of being or believed to be abused, neglected, or exploited.
    - “Vulnerable” is defined as a condition in which an adult is unable to protect himself or herself from abuse, neglect, or exploitation because of a mental or physical impairment or because of advanced age. MCL 400.11(f)

- “Adult” is defined as a vulnerable person not less than 18 years of age who is suspected of being or believed to be abused, neglected, or exploited. MCL 400.11(b)
- “Exploitation” is defined as an action that involved the misuse of an adult’s funds, property, or person dignity by another person. MCL 400.11(c).
- “Neglect” means harm to an adult's health or welfare caused by the inability of the adult to respond to a harmful situation or by the conduct of a person who assumes responsibility for a significant aspect of the adult's health or welfare. Neglect includes the failure to provide adequate food, clothing, shelter, or medical care. MCL 400.11(d).
  - A person shall not be considered to be abused, neglected, or in need of emergency or protective services for the sole reason that the person is receiving or relying upon treatment by spiritual means through prayer alone in accordance with the tenets and practices of a recognized church or religious denomination, and this act shall not require any medical care or treatment in contravention of the stated or implied objection of that person.

Examining these three sections together can provide several different ways that a person can qualify as a vulnerable adult, often without ever getting into the issue of dementia or mental health of the victim. Investigators and prosecutors must learn to look beyond mental and/or cognitive limitations to focus on a victim’s vulnerability, just as the offenders do that prey upon them.

It is helpful to review Michigan caselaw regarding a victim’s vulnerability, as outlined below:

#### *Published Cases*

- *People v Haynes*, \_\_\_\_\_ Mich App \_\_\_\_\_ (2021). 2021 WL 3573029.
  - Newly published case from the Court of Appeals establishes that the victim need not suffer from any cognitive issues to qualify under the above definitions.
  - The court cited the following factors that established the victim as a vulnerable adult:

- Age – Testimony established she was 97 years old at the time of trial.
  - Mobility – Victim used a walker and had mobility issues that had been severe since 2006.
  - Assistance with Day-to-Day Activities – Witnesses testified that she needed help a couple of times per week for basic chores, getting to appointments, and shopping.
  - Trouble Using a Computer – The court indicated that the victim’s lack of basic computer literacy, coupled with the fact that she had stopped receiving paper financial statements, would suggest that she was “at the mercy of anyone she entrusted to pay her bills electronically.”
  - The court held that notwithstanding the victim was relatively intelligent and did not appear to suffer from any serious cognitive decline, she still qualified as a vulnerable adult based on the above.
- *People v Cline*, 276 Mich App 634, 642-646 (2007).
- The victim in this case was blind and a brittle type-I diabetic. Defendant appealed his conviction by arguing that the victim did not qualify as a vulnerable adult under MCL 750.145m(u)(i) (An individual age 18 or over who, because of age, developmental disability, mental illness, or physical disability requires supervision or personal care or lacks the personal and social skills required to live independently). The Court of Appeals held that the victim met the definition of that section, as well as subsection iii (An adult as defined in section 11(b) of the social welfare act, MCL 400.11:[A] vulnerable person not less than 18 years of age who is suspected of being or believed to be abused, neglected, or exploited. MCL 400.11(b)). The Defendant took advantage of the victim’s blindness and diabetes to render her unconscious and abuse her, and because of the victim’s condition, she could not protect herself.
  - This opinion goes on to give a good example of how these statutes work together, and the rationale for how a person can qualify under these sections as a vulnerable adult.

## *Unpublished Cases*

- *People v Loomis*, unpublished opinion of the Court of Appeals, issued October 10, 2017 (Docket No. 334693).
  - Medical/scientific evidence is not necessarily required to establish a victim's vulnerability.
  - Several witnesses that knew the victim testified to her cognitive decline, confusion, poor hygiene, uncharacteristic failure to track repayment of a loan, concern about money despite sizable account balances, and weight loss, thus meeting the statutory definition of a vulnerable adult pursuant to MCL 750.145m(u)(i).
- *People v Cords*, unpublished opinion of the Court of Appeals, issued May 22, 2018 (Docket No. 335865).
  - Testimony established that when the defendant entered his life, the victim was 83 years old, had difficulty articulating his thoughts and staying focused on questions, appeared confused about his finances, and suffered from a partial hearing impairment. The victim's testimony was scattered and he needed questions repeated or explained. Additionally, the defendant, who was not a long-time friend or business partner, went with the victim to the ATM, would enter the victim's home late at night, and would use the victim's ATM card and PIN without supervision. The Court of Appeals held that from this evidence, a rational jury could have found that the victim was a vulnerable adult under MCL 750.145m(u)(i). The fact that the victim could live independently and was capable of making gifts/loaning money did not invalidate the jury's verdict.
- *People v Kelley*, unpublished opinion of the Court of Appeals, issued August 27, 2013 (Docket No. 309677).
  - The victim testified at the trial that he was getting older (82 years old), and that as a result, he needed assistance around the house. He also stated that he had help reviewing his bank records and finances, and needed assistance to perform basic activities of daily living (ADLs), like putting on his socks.
  - The court determined that there was sufficient evidence to support the jury's conclusion that victim met the definition of a vulnerable adult under MCL 750.145m(u)(i). This was also supported by the jury's ability to observe the victim testify and assess the victim's level of infirmity.



## **Conclusion**

When a victim qualifies as a vulnerable adult, there are many charging options and prosecution strategies that arise. Investigators should continue to reference the Vulnerable Adult Investigation Form, which factors in many of the above standards and can assist responding officers in observing and documenting the evidence of a victim's vulnerability at the scene. Remember, it is always better to document all information/evidence about the victim, rather than omit the information, and realize it is necessary at a later time.

## **Elder and Vulnerable Adult Financial Crimes: PACC Codes and Jury Instructions**

This is a reference guide to some of the most common elder and vulnerable adult financial crimes, but it is not an exhaustive list. Second or subsequent notices have not been included. If a suspect has prior convictions, there may be additional charges/enhancements available. It is recommended that you consult your prosecuting agency about other available charges.

### **Embezzlement From a Vulnerable Adult:**

- Embezzlement from a Vulnerable Adult-less than \$200. MCL 750.174a(2). [750.174A2]<sup>1</sup>
- Embezzlement from a Vulnerable Adult-\$200 or more but less than \$1000. MCL 750.174a(3)(a). [750.174A3A]
- Embezzlement from a Vulnerable Adult-\$1000 or more but less than \$20,000. MCL 750.174a(4)(a). [750.174A4A]
- Embezzlement from a Vulnerable Adult-\$20,000 or more but less than \$50,000. MCL 750.174a(5)(a). [750.174A5A]
- Embezzlement from a Vulnerable Adult-\$50,000 or more but less than \$100,000. MCL 750.174a(6)(a). [750.174A6A]
- Embezzlement from a Vulnerable Adult-\$100,000 or more. MCL 750.174a(7)(a). [750.174A7A]

### **Embezzlement By An Agent or Trustee:**

- Embezzlement By An Agent or Trustee-less than \$200. MCL 750.174(2). [750.1742]
- Embezzlement By An Agent or Trustee -\$200 or more but less than \$1,000. MCL 750.174(3)(a). [750.1743A]
- Embezzlement By An Agent or Trustee -\$1,000 or more but less than \$20,000. MCL 750.174(4)(a). [750.1744A]
- Embezzlement By An Agent or Trustee -\$20,000 or more but less than \$50,000. MCL 750.174(5)(a). [750.1745A]
- Embezzlement By An Agent or Trustee -\$50,000 or more but less than \$100,000. MCL 750.174(6). [750.1746]
- Embezzlement By An Agent or Trustee - \$100,000 or more. MCL 750.174(7). [750.1747]

<sup>1</sup> The numbers in the square brackets refer to the related PACC code and are preceded by the MCL number and charge code title.

### **Embezzlement Jointly Held Property:**

- Embezzlement Jointly Held Property- less than \$200. MCL 750.181(2). [750.1812]
- Embezzlement Jointly Held Property- \$200 or more but less than \$1,000. MCL 750.181(3)(a). [750.1813A]
- Embezzlement Jointly Held Property- \$1,000 or more but less than \$20,000. MCL 750.181(4)(a). [750.1814A]
- Embezzlement Jointly Held Property- \$20,000 or more. MCL 750.181(5)(a). [750.1815A]

### **Taxes-Failure to File/False Return/Payment. MCL 205.27(1)(a). [205.271A]**

### **Vulnerable Adults- Caregiver Commingling Funds/ Obstructing Investigations. MCL 750.145p(1) [750.145P1]**

### **Criminal Enterprises-Conducting. MCL 750.159i(1). [750.159I1]<sup>2</sup>**

<sup>2</sup> Alternatively, consider Criminal Enterprises-Acquire/Maintain (MCL 750.159i(2)), Criminal Enterprises-Racketeering Proceeds (MCL 750.159i(3)), or Criminal Enterprises-Conspiracy (MCL 750.159i(4)).

## Criminal Jury Instructions

### **M Crim JI 23.17 Defrauding a Vulnerable Adult<sup>3</sup>**

(1) The defendant is charged with obtaining or using the money or property of a vulnerable adult through fraud or deceit. To prove this charge, the prosecutor must prove each of the following elements beyond a reasonable doubt:

(2) First, that the defendant [obtained or used / attempted to obtain or use] the [money / property] of [name complainant].

(3) Second, that the defendant used [fraud / deceit / misrepresentation / coercion / unjust enrichment] to [obtain or use / attempt to obtain or use] the [money / property].

(4) Third, that, at the time, [name complainant] was a vulnerable adult.<sup>1</sup> This means that [name complainant] was:

[Choose appropriate designation and applicable provisions:]

(a) 18 years old or older and was [aged / developmentally disabled / mentally ill / physically disabled]<sup>2</sup> such that [he / she] required supervision or personal care or [he / she] lacked personal and social skills required to live independently.

(b) a person placed in an adult foster care home by a state licensed agency.

(c) a person 18 years old or older who is suspected of being abused, neglected, or exploited.

[Use the following where appropriate if (a) applies:]

A person is developmentally disabled if [he /she] has a severe, long-lasting condition that includes all of the following:

(i) The condition is a result of a mental impairment or a physical impairment, or a combination of mental and physical impairments; and

(ii) Symptoms of the impairment[s] appeared before [he / she] was 22 years old; and

(iii) The impairment[s] [is / are] likely to continue indefinitely; and

(iv) the impairment[s] result[s] in substantial limitations in 3 or more of the following abilities: [self-care / understanding and expressing language / learning / mobility / self-direction / capacity for independent living / economic self-sufficiency]; and

(v) The impairment[s] reflect[s] [his / her] need for any form of special care, treatment or other services for life or for an extended period of time, and are individually planned and coordinated.

<sup>3</sup> Although titled “Defrauding a Vulnerable Adult,” this is the standard criminal jury instruction for the crime of “Embezzlement from a Vulnerable Adult.”

A person is mentally ill if [he / she] has a substantial disorder of thought or mood that significantly impairs [his / her] judgment, behavior, capacity to recognize reality, or ability to cope with the ordinary demands of life.

(5) Fourth, that the defendant knew or should have known that [name complainant] was a vulnerable adult.

(6) Fifth, that the [amount of money (taken / attempted to be taken was / the fair market value of the property (taken / attempted to be taken was].

[Choose only one of the following unless instructing on lesser offenses:]

- (a) \$100,000 or more.
- (b) \$50,000 or more but less than \$100,000.
- (c) \$20,000 or more but less than \$50,000.
- (d) \$1,000 or more but less than \$20,000.
- (e) \$200 or more but less than \$1,000.
- (f) some amount less than \$200.

[Use the following paragraph only if applicable:]

(7) [You may add together all money or property obtained or used or attempted to be obtained or used [in a twelve-month period<sup>3</sup>] when deciding whether the prosecutor has proved the amount required beyond a reasonable doubt.]

(8) Sixth, that the property was taken for the direct benefit of the defendant, or to indirectly benefit [him / her]. An indirect benefit means that the defendant gained some advantage or value other than possession or use of the money or property, itself.

#### Use Note

1 The definition of vulnerable adult is found in MCL 750.145m(u), whether or not a court has determined that the person is incapacitated. See MCL 750.174a(15)(c).

2 The terms “developmental disability” and “mental illness” are referenced in MCL 750.145m(d) and (i), respectively. Developmental disability is defined in MCL 330.1100a(25); mental illness is defined in MCL 330.1400(g).

3 This time limitation only applies if the defendant’s scheme or conduct was directed against more than one person. MCL 750.174a(8).

## Staff Comment

The statute does not define the terms fraud, deceit, misrepresentation, coercion, or unjust enrichment. Where the jury has a question about the meaning of terms, a party requests a definition, or the court decides that providing a definition is appropriate, the Committee suggests the following (but the court may opt to use other definitions). Fraud means using falsehoods, trickery or concealment to mislead someone in order to cause or induce that person to perform an act or not to act. Deceit means doing something to give a false impression in order to cause or induce someone to perform an act or not to act.

Misrepresentation means a false or misleading statement. Coercion means inducing another person to act against his or her will by the use of physical force, intimidation, threats or some other form of pressure. Unjust enrichment requires the receipt of a benefit by the defendant from the victim and an inequity resulting to the victim because of the retention of the benefit by the defendant. *Karaus v Bank of New York Mellon*, 300 Mich App 9 (2012).

## History

M Crim JI 23.17 was adopted August, 2016.

## M Crim JI 27.1 Embezzlement by Agent or Servant

(1) The defendant is charged with the crime of embezzlement. To prove this charge, the prosecutor must prove each of the following elements beyond a reasonable doubt:

(2) First, that the [money<sup>1</sup> / property] belonged to [*name principal*].<sup>2</sup>

(3) Second, that the defendant had a relationship of trust with [*name principal*] because the defendant was [*define relationship*].<sup>3</sup>

(4) Third, that the defendant obtained possession or control of the [money / property] because of this relationship.

(5) Fourth, that the defendant

[*Choose (a), (b), or (c):*]

(a) dishonestly disposed of the [money / property].

(b) converted the [money / property] to [his / her] own use.

(c) took or hid the [money / property] with the intent to convert it to [his / her] own use without the consent of

[*name principal*].

(6) Fifth, that at the time the defendant did this, [he / she] intended to defraud or cheat [*name principal*] of some property.<sup>4</sup>

(7) Sixth, that the fair market value of the property or amount of money embezzled was:<sup>5</sup>

[*Choose only one of the following unless instructing on lesser offenses:*]

(a) \$100,000 or more.

(b) \$50,000 or more but less than \$100,000.

(c) \$20,000 or more, but less than \$50,000.

(d) \$1,000 or more, but less than \$20,000.

(e) \$200 or more, but less than \$1,000.

(f) some amount less than \$200.

[*Use the following paragraph only if applicable:*]

(8) [You may add together the fair market value of property or money embezzled in separate incidents if part of a scheme or course of conduct (within any 12-month period)]

when deciding whether the prosecutor has proved the value of the property or amount of money embezzled beyond a reasonable doubt.]<sup>6</sup>

### *Use Note*

1. “Money” includes cryptocurrency.
2. The principal must be someone other than the defendant.
3. The statute lists agent, servant, employee, trustee, bailee, or custodian. See the table of contents to Chapter 22 for a list of definitions that may be used.
4. This is a specific intent crime. The defendant’s intent to return or replace the money at a later time does not provide a defense. *People v Butts*, 128 Mich 208, 87 NW 224 (1901).
5. The Fair Market Value Test, M Crim JI 22.1, should be given when applicable.
6. The 12-month time limit does not apply if the embezzlement scheme or course of conduct was directed against only one legal entity. In those cases, with one victim, do not include the parenthetical phrase referring to the 12-month period.

### *History*

M Crim JI 27.1 (formerly CJI2d 27.1) was CJI 27:1:01; amended September, 1999, to reflect changes made by 1998 PA 312, eff. January 1, 1999; and amended June, 2019, to reflect changes made by 2006 PA 573, eff. March 30, 2007. Use Note updated August 2020.

### *Reference Guide*

#### *Statutes*

MCL 750.174, .181.

#### *Case Law*

*People v Kurrle*, 335 Mich 180, 55 NW2d 787 (1952); *People v Bergman*, 246 Mich 68, 71, 224 NW 375 (1929); *People v Burns*, 242 Mich 345, 348, 218 NW 704 (1928); *People v Butts*, 128 Mich 208, 87 NW 224 (1901); *People v Collins*, 239 Mich App 125, 130-131, 607 NW2d 760 (1999); *People v Gadiant*, 185 Mich App 280, 286, 460 NW2d 896 (1990); *People v Wood*, 182 Mich App 50, 53, 451 NW2d 563 (1990).



## **M Crim JI 27.2 Prima Facie Proof of Intent (Embezzlement by Agent or Servant)**

If you determine beyond a reasonable doubt that the defendant was a[n] [agent / servant / trustee / bailee / custodian] of [*name principal*]; that the defendant had [money<sup>1</sup> / property] entrusted to [his / her] care because of this relationship; that the defendant was asked to [pay / refund / deliver] the [money / property] to [*name principal*] and did not do so; then these facts, if not explained, are circumstances from which you may infer that the defendant intended to embezzle the [money / property]. However, you do not have to make this inference.

### *Use Note*

1. “Money” includes cryptocurrency.

### *History*

M Crim JI 27.2 (formerly CJI2d 27.2) was CJI 27:1:02.

### *Reference Guide*

#### *Statutes*

MCL 750.174.

#### *Case Law*

*People v Zunno*, 384 Mich 151, 180 NW2d 17 (1970); *People v Butts*, 128 Mich 208, 87 NW 224 (1901); *People v Phillips*, 170 Mich App 675, 428 NW2d 739 (1988). Use Note updated August 2020.

## **M Crim JI 6.6 Restitution Is Not a Defense**

Repaying the victim does not excuse the crime of \_\_\_\_\_. If you are satisfied beyond a reasonable doubt that the defendant [embezzled / converted / took] the property intending to cheat or deceive, then the defendant is guilty even if [he / she] paid the victim back later.

### *History*

M Crim JI 6.6 (formerly CJI2d 6.6) was CJI 6:1:05.

### *Reference Guide*

#### *Case Law*

*People v Butts*, 128 Mich 208, 87 NW 224 (1901).

## **M Crim JI 6.5 Intent to Injure or Defraud**

When I say someone must “act with the intent to injure or defraud,” I mean act to cheat or deceive, usually to get money, property, or something else valuable, or to make someone else suffer such a loss.

### *History*

M Crim JI 6.5 (formerly CJI2d 6.5) was CJI 6:1:04.

## M Crim JI 7.5 Claim of Right

(1) To be guilty of [larceny / robbery / (*state other crime*)], a person must intend to steal. In this case, there has been some evidence that the defendant took the property because [he / she] claimed the right to do so. If so, the defendant did not intend to steal.

(2) When does such a claimed right exist? It exists if the defendant took the property honestly believing that it was legally [his / hers] or that [he / she] had a legal right to have it. Two things are important: the defendant's belief must be honest, and [he / she] must claim a legal right to the property.

(3) You should notice that the test is whether the defendant honestly believed [he / she] had such a right. It does not matter if the defendant was mistaken or should have known otherwise. [It also does not matter if the defendant (used force / trespassed) to get the property or if [he / she] knew that someone else claimed the property.]

(4) The defendant does not have to prove [he / she] claimed the right to take the property. Instead, the prosecutor must prove beyond a reasonable doubt that the defendant took the property without a good-faith claimed right to do so.<sup>1</sup>

### Use Note

The evidence must indicate the defendant thought the property to be legally his, and that he was operating under an honest conviction that he was acting under claim of right. If the evidence does not show this, no claim of right instruction should be given.

<sup>1</sup> There is some authority contradicting the statement in paragraph (4) of this instruction that the prosecution must prove beyond a reasonable doubt that the defendant took the property without a good-faith claimed right to do so. *See People v Cain*, 238 Mich App 95, 120 n10, 605 NW2d 28 (1999) (“It is important to note that this claim of right defense merely creates a question of fact for the jury and does not establish an affirmative defense, which would then require the prosecution to prove that [the defendant] was not acting under a good-faith belief in a claim of right”).

### History

M Crim JI 7.5 (formerly CJI2d 7.5) was CJI 7:3:01.

### Reference Guide

#### Case Law

*People v Shaunding*, 268 Mich 218, 255 NW 770 (1934); *People v Henry*, 202 Mich 450, 168 NW 534 (1918); *People v Hillhouse*, 80 Mich 580, 45 NW 484 (1890); *People v Cain*, 238 Mich App 95, 119, 605 NW2d 28 (1999); *People v Pohl*, 202 Mich App 203, 507 NW2d 819 (1993), remanded, 445 Mich 918 (1994); *People v Karasek*, 63 Mich App 706, 234 NW2d 761 (1975); *People v McCann*, 42 Mich App 47, 201 NW2d 345 (1972).

## **M Crim JI 22.1 Fair Market Value Test**

(1) The test for the value of property is the reasonable and fair market value of the property at the time and in the area of the [*state crime*].

(2) Fair market value is defined as the price the property would have sold for in the open market at that time and in that place [if the following things were true: the owner wanted to sell but did not have to, the buyer wanted to buy but did not have to, the owner had a reasonable time to find a buyer, and the buyer knew what the property was worth and what it could be used for].

### *Use Note*

If larceny in installments is involved, see M Crim JI 22.4.

### *History*

M Crim JI 22.1 (formerly CJI2d 22.1) was CJI 22:1:01.

### *Reference Guide*

#### *Case Law*

*People v Hanenberg*, 274 Mich 698, 265 NW 506 (1936); *People v Brown*, 179 Mich App 131, 445 NW2d 801 (1989); *People v Johnson*, 133 Mich App 150, 155, 348 NW2d 716 (1984).

## **M Crim JI 22.5 Definition of Agent**

An agent is a person who has been given authority to represent another person or to act on the other person's behalf.

### *History*

M Crim JI 22.5 (formerly CJI2d 22.5) was CJI 22:2:01.

## **M Crim JI 22.21 Definition of Trustee**

A trustee is a person who holds money or property for someone else under an agreement to administer it for the other person's benefit.

### *History*

M Crim JI 22.21 (formerly CJI2d 22.21) was CJI 22:2:26.

### *Reference Guide*

#### *Case Law*

*Black's Law Dictionary* 1357 (5th ed 1979).

## **Proposed Instruction – Embezzlement-Jointly Held Property**

(1) The defendant is charged with the crime of embezzlement. To prove this charge, the prosecutor must prove each of the following elements beyond a reasonable doubt:

(2) First, that the defendant received or collected [money / property].

(3) Second, that the defendant partly owned the [money / property].

(4) Third, that the [money / property] was also partly owned by [name co-owner].

(5) Fourth, that the defendant did, without the consent of [name co-owner]:

(a) embezzle the [money / property].

(b) fraudulently dispose of the [money / property].

(c) convert the [money / property] to [his / her] own use.

(d) take or secrete the [money / property] with the intent to embezzle it or convert it to [his / her] own use.

(6) Fifth, that at the time the defendant did this, [he / she] intended to defraud or cheat [name co-owner] of some property.<sup>1</sup>

(7) Sixth, that the fair market value of the property or amount of money or property was:<sup>2</sup>

[Choose only one of the following unless instructing on lesser offenses.]

(a) \$20,000 or more.

(b) \$1,000 or more, but less than \$20,000.

(c) \$200 or more, but less than \$1,000.

(d) some amount less than \$200.

[Use the following paragraph only if applicable:]

(8) [You may add together the value of property or money embezzled in separate incidents if part of a scheme or course of conduct (within a 12-month period) when deciding whether the prosecutor has proved the amount required beyond a reasonable doubt.]<sup>3</sup>

### *Use Note*

1. This is a specific intent crime. The defendant's intent to return or replace the money at a later time does not provide a defense. *People v Butts*, 128 Mich 208, 87 NW 224 (1901).

2. The Fair Market Value Test, CJI 22.1, should be given when applicable.

3. The 12-month time limit does not apply if the embezzlement scheme or course of conduct was directed against only one legal entity. In those cases, with one victim, do not include the parenthetical phrase referring to the 12-month period.

## **Proposed Instruction – Vulnerable Adults-Caregiver Commingling Funds or Obstructing Investigation**

(1) The defendant is charged with the crime of commingling funds with a vulnerable adult. To prove this charge, the prosecutor must prove each of the following elements beyond a reasonable doubt:

(2) First, that the defendant was a caregiver or other person with authority over [*name complainant*].<sup>1</sup>

[*Select from (3) or (4):*]<sup>2</sup>

(3) Second, that the defendant commingled, borrowed, or pledged funds longing to a resident that are required by law or administrative rule to be held in a separate trust account.

(4) Second, that the defendant interfered with or obstructed an investigation under either the adult foster care facility licensing act or the social welfare act.

(5) Third, that [*name complainant*] was at the time a “vulnerable adult.” The *term vulnerable adult* means

[*Choose (a), (b), or (c) or any combination of the three:*]<sup>3</sup>

(a) A person 18 years of age or older who, because of age, developmental disability, mental illness, or physical handicap requires supervision or personal care or lacks the personal and social skills required to live independently.

(b) A person 18 years of age or older who is placed in an adult foster care family home or an adult foster care small group home.

(c) A person 18 years of age or older who is suspected of being or believed to be abused, neglected, or exploited.

### *Use Notes*

1. *Caregiver* is defined by the statute as an individual who directly cares for or has physical custody of a vulnerable adult. MCL 750.145m(c).

2. The statutory language indicates that this is a general intent crime.

3. The statute sets forth three separate definitions for the term *vulnerable adult*, which, in a particular case, may be limited to one or may include one or more of such definitions. MCL 750.145m(u).

## **M Crime JI 13.20 Concealing Facts or Misleading the Police**

(1) The defendant is charged with the crime of [concealing a material fact / making a false or misleading statement / providing a false or misleading document] to a peace officer in a criminal investigation. To prove this charge, the prosecutor must prove each of the following elements beyond a reasonable doubt:

(2) First, that [*name complainant*] was a peace officer who was conducting an investigation of a criminal offense.<sup>1</sup>

(3) Second, that the crime being investigated by [*name complainant*] was [*identify criminal offense*].

(4) Third, that [*name complainant*] informed the defendant that [he / she] was conducting a criminal investigation.

(5) Fourth, that the defendant

[*Choose from the following:*]

(a) concealed information relating to that investigation from the officer by some trick, scheme, or device. Using a trick, scheme, or device means acting in a way intended to deceive others.

(b) provided false information regarding that investigation to the peace officer in a [statement / document] that the defendant knew was false or misleading.

(6) Fifth, that the defendant acted knowingly and willfully. That is, the defendant [concealed the information / provided the false information] voluntarily and intentionally with the intent to deceive, and not because of mistake or some other innocent reason.

(7) Sixth, that the [information allegedly concealed / allegedly false information provided] involved a material fact. A material fact is information that a reasonable person would use to decide whether to do or not do something. A fact is material if it has the capacity or natural tendency to influence an officer's decision how to proceed with an investigation.

[*Use (8) and/or (9) in appropriate cases:*]

(8) You may consider whether the officer relied on the information in deciding whether it was a material fact. However, it is not a defense to the charge that the officer did not rely on the information if you determine beyond a reasonable doubt that the defendant intended to [conceal the information from the officer by trick, scheme, or device / provide false information].

(9) It is not a defense to the charge that the officer was able to obtain the information from another source or by different means if you determine beyond a reasonable doubt that the defendant intended to [conceal the information from the officer by trick, scheme, or device / provide false information].



*Use Note*

1. If there is a contest as to whether the investigating individual was a peace officer, an instruction on the appropriate definition involved should be given. See MCL 750.479c(5)(b). M Crim JI 13.20a should be given where the defendant claims to have been the victim of the crime being investigated, acted out of duress, or remained silent or otherwise exercised Fifth Amendment rights.

## **Proposed Instruction – Filing a False or Fraudulent Tax Return or Payment**

- (1) The defendant is charged with the crime of filing a false or fraudulent tax return or payment. To prove this charge, the prosecutor must prove each of the following elements beyond a reasonable doubt:
- (2) First, that the defendant either made or caused a tax return or tax payment to be made to the Michigan Department of Treasury.
- (3) Second, that the tax return or tax payment was false or fraudulent. A “false or fraudulent return or payment” is a return or payment that is incomplete, inaccurate, misleading, or forged.
- (4) Third, that at the time the return or payment was made, the defendant had the intent to defraud or the intent to evade payment of a tax or part of a tax.

## **Proposed Instruction – Required Content of a Tax Return**

The defendant is required to report income on a tax return. “Income” includes any gains of money or property that the defendant obtained during the reported tax period. It does not matter whether the money or property was gained in a legal or illegal manner.

## **M Crim JI 10.8 Racketeering – Conducting an Enterprise**

(1) The defendant is charged with the crime of conducting a racketeering enterprise. To prove this charge, the prosecutor must prove each of the following elements beyond a reasonable doubt:

(2) First, that the defendant was an employee of, or was associated with, an enterprise. An enterprise may be an individual person, a sole proprietorship, a partnership, a corporation, a limited liability company, a trust, a union, an association, a governmental unit, any other legal entity, or any other association of persons.<sup>1</sup>

(3) Second, that the defendant knowingly conducted, or participated in, the affairs of the enterprise, directly or indirectly, through a pattern of racketeering.

An act of racketeering is committing, attempting to commit, or conspiring to commit a listed offense for financial gain, or aiding and abetting, soliciting, coercing, or intimidating another to commit a listed offense for financial gain.

(a) The listed offenses that the defendant is accused of committing are [identify specific violations from MCL 750.159g(a) through (rr)<sup>2</sup>].

(b) [Provide elements of identified violation(s).]<sup>3</sup>

If you find that the defendant committed acts of racketeering, you must also determine whether [he/she] engaged in a pattern of racketeering, which means committing at least two acts of racketeering to which all of the following characteristics apply:

- (a) the acts have the same or a substantially similar purpose, result, participants, victim, or method of commission, or are otherwise interrelated by distinguishing characteristics, and are not isolated acts;
- (b) the acts pose a threat of continued criminal activity; and
- (c) at least one act occurred in Michigan after April 1, 1996 and the last act occurred not more than ten years after the act before it.

It is up to you to decide whether the prosecutor has proved beyond a reasonable doubt both that the defendant committed acts of racketeering and that [he/she] engaged in a pattern of racketeering to conduct or participate in the affairs of an enterprise.

### *Use Notes*

1. The court may choose to include whatever portions of the sentence that it finds appropriate.
2. The following offenses are listed in MCL 750.159g:
  - (a) tobacco tax statutes [MCL 205.428];
  - (b) hazardous waste statutes [MCL 324.11151];

- (c) controlled substances statutes [MCL 333.7401 through 333.7461];
- (d) controlled substances statutes (ephedrine or pseudoephedrine) [MCL 333.7340, 333.7340c, and 333.17766c];
- (e) welfare fraud statutes [MCL 400.60];
- (f) Medicaid fraud statutes [MCL 400.604, 400.605, and 400.607];
- (g) gaming control statutes [MCL 432.218];
- (h) liquor control statutes [MCL 436.1909];
- (i) securities fraud statutes [MCL 451.2508];
- (j) statutes prohibiting dissemination of pornography to minors [MCL 722.675 and 722.677];
- (k) animal fighting statutes [MCL 750.49]
- (l) arson statutes [MCL 750.72, 750.73, 750.74, 750.75, 750.77];
- (m) banking statutes [MCL 750. 93 through 750.96];
- (n) breaking and entering or home invasion statutes [MCL 750.110 and 750.110a];
- (o) bribery statutes [MCL 750.117 through 750.121 and 750.124];
- (p) jury tampering statutes [MCL 750.120a];
- (q) child sexually abusive activity statutes [MCL 750.145c];
- (r) Internet and computer crimes [MCL 750.145d];
- (s) financial transaction device statutes [MCL 750.157n, 750.157p, 750.157q, 750.157r, 750.157s, 750.157t, and 750.157u];
- (t) embezzlement statutes [MCL 750.174, 750.175, 750.176, 750.180, 750.181, 750.182];
- (u) bomb and explosive statutes [MCL 750.200, et seq];
- (v) extortion statutes [MCL 750.213];
- (w) false pretenses statutes [MCL 750.218];
- (x) firearms statutes [MCL 750.223(2), 750.224(1)(a), (b) or (c), 750.224b, 750.224c, 750.224e(1), 750.226, 750.227, 750.234a, 750.234b, 750.237a];
- (y) forgery and counterfeiting statutes [MCL 750.248, et seq];
- (z) state securities fraud statutes [MCL 750.271 through 750.274];
- (aa) food stamps and coupons statutes [MCL 750.300a];
- (bb) gambling statutes [MCL 750.301 through 750.305a and 750.313];

- (cc) murder statutes [MCL 750.316 and 750.317];
- (dd) horse racing statutes [MCL 750.330, 750.331 and 750.332];
- (ee) kidnapping statutes [MCL 750.349, 750.349a and 750.350];
- (ff) larceny statutes [MCL 750.356, et seq];
- (gg) money laundering statutes [MCL 750.411k];
- (hh) perjury statutes [MCL 750.422, 750.423, 750.424, and 750.425];
- (ii) prostitution statutes [MCL 750.452, 750.455, 750.457, 750.458 and 750.459];
- (jj) human trafficking statutes [MCL 750.462a, et seq];
- (kk) robbery statutes [MCL 750.529 through 750.531];
- (ll) possession of stolen property statutes [MCL 750.535 and 750.535a];
- (mm) terrorism statutes [MCL 750.543a et seq];
- (nn) obscenity statutes [MCL 752.365];
- (oo) identity theft statutes [MCL 445.61 through 445.77];
- (pp) offenses committed in this or another state that constitute federal racketeering [18 USC 1961(1)];
- (qq) offenses committed in this or another state in violation of federal law substantially similar to (a) through (pp);
- (rr) offenses committed in another state in violation of the laws of that state that are substantially similar to (a) through (pp).

3. Do not read the first sentence of the instruction for the specific violation, which begins,  
“The defendant is charged with the crime of . . . .”

## Statute of Limitations Considerations

### I. Racketeering/Criminal Enterprise

Prosecutors may wish to consider charging racketeering offenses when two or more persons or corporate entities acted together to commit a pattern of criminal activity. In some circumstances, offenses may be charged within a 10 year-period of the date of charging.

“Racketeering” means committing, attempting to commit, conspiring to commit, or aiding or abetting, soliciting, coercing, or intimidating a person to commit an offense for financial gain by obtaining money, property, or any other thing of value, involving offenses listed in MCL 750.159g(a)-(ss). See MCL 750.159g.

Michigan law prohibits conducting a pattern of racketeering activity, knowingly receiving proceeds from a pattern of racketeering activity, or knowingly acquiring or maintaining an interest in an enterprise involved in a pattern of racketeering activity. See MCL 750.159i.

“Pattern of racketeering activity” means not less than 2 incidents of racketeering to which all of the following characteristics apply:

- (i) The incidents have the same or a substantially similar purpose, result, participant, victim, or method of commission, or are otherwise interrelated by distinguishing characteristics and are not isolated acts.
- (ii) The incidents amount to or pose a threat of continued criminal activity.
- (iii) *At least 1 of the incidents occurred within this state on or after the effective date of the amendatory act that added this section, and the last of the incidents occurred within 10 years after the commission of any prior incident, excluding any period of imprisonment served by a person engaging in the racketeering activity.* MCL 750.159f (emphasis added).

There is little published case law involving crimes of racketeering charged under Michigan law, and the legislature did not provide a specific statute of limitations for racketeering offenses. Therefore, the best practice recommendation is to ensure that at least one predicate offense listed in the complaint as forming the pattern of racketeering activity occurred within the standard six-year statute of limitations listed in MCL 767.24(10). Provided that at least one predicate offense occurred within six years of charging, prosecutors may list additional predicate offenses that occurred within ten years of charging.

If charging a racketeering offense is being considered, MCL 750.159x provides that the county prosecutor shall notify the attorney general of the proposed investigation before conducting an investigation of activity suspected to violate MCL 750.159i.

This notification can be made by contacting the Division Chief of the Department of Attorney General's Criminal Trial and Appeals Division at (517)335-7650 or [habeasdivision@michigan.gov](mailto:habeasdivision@michigan.gov).

## **II. Identity Theft**

The statute of limitations for identity theft is dependent upon the length of time it takes for the individual who committed the offense to be identified.

MCL 767.24 provides in part:

(7) An indictment for identity theft or attempted identity theft may be found and filed as follows:

(a) Except as otherwise provided in subdivision (b), an indictment may be found and filed within 6 years after the offense is committed.

(b) If evidence of the offense is obtained and the individual who committed the offense has not been identified, an indictment may be found and filed at any time after the offense is committed, but not more than 6 years after the individual is identified.

“Identified” means the individual’s legal name is known. MCL 767.24(8)(a).

“Identify theft” as defined in MCL 767.24(7) means one or more of the following:

(i) Conduct prohibited in section 5 or 7 of the identity theft protection act, 2004 PA 452, MCL 445.65 and 445.67.

(ii) Conduct prohibited under former section 285 of the Michigan penal code, 1931 PA 328.

### **III. Specified Offenses Involving Real Property**

The statute of limitations for certain offenses involving real property is dependent upon the date the instrument affecting the real property was recorded. In most instances, “recorded” refers to the act of filing the instrument with the register of deeds.

MCL 767.24(9) provides:

An indictment for false pretenses involving real property, forgery or uttering and publishing of an instrument affecting an interest in real property, or mortgage fraud may be found and filed within 10 years after the offense was committed or within 10 years after the instrument affecting real property was recorded, whichever occurs later.

### **IV. General Tolling Provisions**

For any offense, the statute of limitations is tolled (or extended) during the time-period when a person lived out of state.

MCL 767.24(11) provides:

Any period during which the party charged did not usually and publicly reside within this state is not part of the time within which the respective indictments may be found and filed.

The tolling of limitations applies to any of the violations listed in MCL 767.24 for which the statute of limitations had not yet expired when the tolling took effect. See MCL 767.24(12).



## Determining Venue

Venue is best described as determining the best court for *where* the criminal case should be prosecuted. It is not the same as jurisdiction. A police agency may have jurisdiction to investigate the case and make arrests, but the proper venue for the eventual criminal prosecution may be elsewhere<sup>1</sup>.

Venue is an essential element of every criminal offense, and as such, must be proper for each offense charged. See *People v Gillis*, 474 Mich 105, 113 (2006). Failure to establish the proper venue for that offense will result in dismissal of the offense. See *People v Kean*, unpublished opinion of the Court of Appeals, issued April 26, 2007 (Docket No. 264236).

You must start with the general principle that venue is proper where the crime occurred. “The crime” is established by looking at the elements of the offense and determining where those elements occurred. For example, in a simple Larceny case where a person is charged with stealing a purse from a person, the crime occurs when the suspect takes possession of the purse from the victim without consent. Thus, the venue will be wherever that taking occurred. Contrast that with an offense like Identity Theft, where venue can be proper in both the county where the information is used by the offender, as well as the county where the victim resides. It is critical to understand proper venue for each offense charged.

### I. Statutes

Below are the venue statutes that most commonly appear in cases involving Vulnerable Adult Financial Exploitation. While this list does not cover every imaginable situation involving questions of venue, most issues can be addressed by looking to these statutes.

#### A. MCL 762.10c

Whenever you are dealing with Vulnerable Adult Financial Exploitation, and where venue may be an issue, the first section you should look to is MCL 762.10c. This statute deals with venue where the offenses charged involve some sort of fraudulent or unlawful use of personal identifying information. This statute applies to a slew of offenses frequently charged in Vulnerable Adult Financial Exploitation cases, and consequently is a key statute to be aware of. Most notably, when dealing with offenses where the victim is a vulnerable adult, venue is proper where the victim resides, which minimizes travel and inconvenience for the victim coming to court.

<sup>1</sup> For example, a county sheriff’s department may have jurisdiction to gather evidence of a crime at a suspect’s residence in one county, even if the appropriate venue is in a different county because that is where the crime occurred.

MCL 762.10c allows for proper venue to be in any one of the following locations:

- The location where the offense occurred.  
-or-
- The location where the information used to commit the violation was illegally used.  
-or-
- The county where the victim resides.

## **1. Applicable Offenses**

The offenses listed throughout this section contain the general citation to the offense as it is reflected in MCL 762.10c. Also included are all applicable PACC charging codes as set forth in the PAAM Warrant Manual. If venue is being established consistent with this guide, it is important that when charging decisions are made, one should always verify that the offense comports with the current requirements of the sections listed in MCL 762.10c.

- Any offenses charged under the Identity Theft Protection Act, MCL 445.61 through MCL 445.79d.
  - This includes using the personal identifying information of another to commit identity theft or another crime. See MCL 445.67(d).
  - Applicable PACC Code Offenses: 445.65, 445.65-A, 445.65-B, 445.67, 445.67-A, 445.67-B, 445.71, 445.72, 445.7212B, 445.7212C, 445.72A, 445.72B, 445.72B3B, 445.72B3C, 445.1037.
- Offenses charged under the State Personal Identification Card Act, MCL 28.295.
  - These are offenses involving the illegal use of official state personal ID cards, images, or photos.
  - Applicable PACC Code Offenses: 28.2951A-A, 28.2951B-A, 28.2951C, 28.2952, 28.2952-A, 28.2953, 28.2953-A.
- Offenses charged under the Motor Vehicle Code, MCL 257.310 and MCL 257.903.
  - These offenses involve fraudulent use of a driver's license or information.
  - Applicable PACC Code Offenses: 257.31010, 257.3107A, 257.3107B, 257.3107C, 257.3108, 257.3109, 257.903, 257.9032, 257.9033.
- Theft offenses such as Financial Transaction Device offenses, Identity Theft, Uttering & Publishing, and other similar offenses that involve false statements or financial transaction devices.
  - Financial Transaction Device offenses as set forward in MCL 750.157n, 157p, 157q, 157r, and 157w.

- See PACC Code Offenses: 750.157N1, 750.N2, 750.157P, 750.157Q, 750.157R, 751.157W1A, 750.157W1B1, 750.157W1B2, 750.157W1C1, 750.157W1C2, 750.157W1D1, 750.157W1D2.
- False Pretenses offenses as set forth in MCL 750.218.
  - See PACC Code Offenses: 750.2182, 750.2183A, 750.2183B, 750.2184A, 750.2184B, 750.2185A, 750.2185B, 750.2186A, 750.2186B, 750.2187A, 750.2187B.
- Telecommunications Fraud offenses as set forth in MCL 750.219a.
  - See PACC Code Offenses: 750.219A2A, 750.219A2B1, 750.219A2B2, 750.219A2C1, 750.219A2C3, 750.219A2D1, 750.219A2D4.
- Unauthorized Loan and Credit Applications under MCL 750.219e.
  - PACC Code 750.219E.
- Forgery offenses charged under MCL 750.248.
  - PACC Code 750.248.
  - See also MCL 750.248(3). Venue is proper in any county where the forgery was performed, the forged instrument was presented with intent to defraud, or in which the rightful owner of the property resides.
- Uttering & Publishing a False, Forged, Altered or Counterfeit Financial Transaction Device offenses charged under MCL 750.248a.
  - PACC Code 750.248A.
- Uttering & Publishing offenses charged under MCL 750.249.
  - PACC Code 750.249.
- Larceny by Conversion offenses as charged under MCL 750.362.
  - See PACC Code Offenses: 750.3622A, 750.3622B, 750.3623A, 750.3623B, 750.3624A, 750.3624B, 750.3625
- Larceny by False Personation offenses as charged under MCL 750.363.
  - See PACC Code Offenses: 750.3632A, 750.3632B, 750.3633A, 750.3633B, 750.3634A, 750.3634B, 750.3635.
- Financial Transaction Device offenses as set forth in MCL 750.539k.
  - See PACC Code Offenses: 750.539K, 750.539K5B, 750.539K5C

## **B. Embezzlement**

Embezzlement offenses also have their own venue statute, set forth in MCL 762.10.

MCL 762.10 – Venue for Embezzlement offenses:

- Venue is proper where the property is received by the defendant or where the property was supposed to be delivered, re-delivered, or returned.
- Example – A defendant was working as an agent of his employer when he took possession of a check meant for his employer and converted it to his own use. These acts all occurred in Kent County. However, since he was required to deliver that check to his employer in Ottawa County, venue was proper in either Kent or Ottawa counties. See *People v Mulder*, 167 Mich App 141 (1988).

## **C. Other Venue Considerations**

There are other provisions of the venue statutes that should also be kept in mind when dealing with offenses involving a vulnerable adult. Each statute will address a component that may allow for venue in your county.

MCL 762.4 – Offenses Near the Boundary Line of Counties:

- Where the offense is committed within one mile of the boundary between counties, venue can be in either of those two counties.

MCL 762.8 – Felony Consisting of Two or More Acts:

- Whenever a felony consists of two or more acts that are done in the perpetration of the offense, venue is proper in any county where any of those acts are committed, or in any county the defendant intended the felony or acts to have an effect.
- This statute must be applied with great care. The APA should examine the caselaw interpreting this, as there are many different interpretations of how this is should be applied, depending on what offense is charged.

MCL 762.10b – Computer Violations:

- This applies to violations of MCL 752.791 through 752.797, which includes the offense of using a computer to commit a crime.
- This statute authorizes venue in either the county where the access to the computer, computer program, computer system, or computer network was initiated or in the county where the access was directed. In other words, if computer access is made from one county to another, venue is proper in either county. Since many offenders tend to use a smart phone, online banking, and several other pieces of technology that gives rise to these

offenses, it is important to keep this provision in mind when looking to establish venue.

Venue in an Aiding & Abetting/Multiple Defendants Case:

- Remember that when it comes to aiding and abetting, the aider/abettor is charged in the same manner as the principal pursuant to statute. MCL 767.39.
- The Supreme Court most recently held that this means that so long as venue is proper for the principal actor, it will also be applicable to the aider/abettor, even where that person may not have ever set foot in the venue where the offenses are charged. See *People v White*, \_\_\_\_\_ Mich \_\_\_\_\_, 2022 WL 1012166.

## **Requesting Tax Records and Testimony from the Michigan Department of Treasury**

### **I. Requesting Tax Information**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

### **II. Procedures To Request Testimony Verifying Authenticity Of Tax Information**

[REDACTED]

[REDACTED]

[REDACTED]

### III. Procedures To Request Testimony Interpreting Tax Information

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

#### **IV. Other**

A sample search warrant for tax information is included in this manual.

If you have any additional questions regarding subpoenas and search warrants sent to Treasury, contact the Michigan Department of Attorney General's Revenue & Tax Division. The Division acts as Treasury's civil counsel and commonly counsels Treasury regarding its involvement in criminal cases. The Division can be reached at (517)335-7584.

If you have questions about investigations or trial practice regarding tax crimes, you may contact the Michigan Department of Attorney General's Financial Crimes Division at (517)335-7560.



Police [Agency Name]  
Agency [Report Number]  
Report  
Number: \_\_\_\_\_

[Affiant Name and Title], Affiant, states that:

**A. The person, place, or thing to be searched is described as and is located at:**

Michigan Department of Treasury  
Office of Privacy and Security  
Disclosure Unit  
430 W. Allegan Street  
Lansing, MI 48922

**B. The PROPERTY to be searched for, seized, and searched if found, is specifically described as:**

1. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**C. The FACTS establishing probable cause or the grounds for the search are:**

1. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

5. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

8. [REDACTED]

[REDACTED]

10. Based on the evidence described in this affidavit, I request that this Honorable Court issue a search warrant authorizing me to search the Michigan Department of Treasury, Michigan Department of Treasury, Office of Privacy and Security, Disclosure Unit, 430 W. Allegan Street, Lansing, Michigan 48922 and seize the property specifically described, in paragraphs B1 thru B[Insert number of last subparagraph of paragraph b] in this affidavit.

Further, Affiant sayeth not.

This Affidavit consists of \_\_\_ pages.

Reviewed on \_\_\_\_\_  
Date

By: \_\_\_\_\_  
[Name of APA or PA] ([Bar Number])

\_\_\_\_\_  
[Name of Affiant], Affiant

Subscribed and sworn to before me

\_\_\_\_\_  
Date

\_\_\_\_\_  
Judge/Magistrate

**TO THE SHERIFF OR ANY PEACE OFFICER:**

[Name/Title of Affiant] has sworn to the attached  
Affidavit regarding the following:

A. The person, place, or thing to be searched is described as and is located at:

Michigan Department of Treasury  
Office of Privacy and Security  
Disclosure Unit  
430 W. Allegan Street  
Lansing, MI 48922

B. The PROPERTY to be searched for and seized, if found, is specifically  
described as:

1.

[REDACTED]

[REDACTED]

[REDACTED]

3.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**IN THE NAME OF THE PEOPLE OF THE STATE OF MICHIGAN: I have found that probable cause exists and you are commanded to make the search and seize the described property. Leave a copy of this warrant with attached tabulation (a written inventory) of all property taken with the person from whom the property was taken or at the premises. You are further commanded to promptly return this warrant and tabulation to the Court.**

**Issued:**

\_\_\_\_\_   
Date

\_\_\_\_\_   
Judge/Magistrate

**RETURN AND TABULATION**

**SEE ATTACHED \_\_\_\_\_ PAGES**

**Search was made** \_\_\_\_\_   
Date

**and the following property was seized:**

**Tabulation filed:** \_\_\_\_\_   
Date

\_\_\_\_\_  
Officer

\_\_\_\_\_  
Witness

**COPY of warrant and tabulation served on:** \_\_\_\_\_   
Name

## DHHS Assistance Fraud

[REDACTED]

The Federal Food and Nutrition Service (FNS) has recognized the Office of Inspector General as the State Law Enforcement Bureau and granted it authority to conduct investigations of Supplemental Nutrition Assistance Program (SNAP) fraud. [REDACTED]

[REDACTED]

If the suspect has failed to report income to MDHHS when applying for benefits or while receiving those benefits, consider seeking charges under for Welfare Fraud MCL 400.60(1) or (2). If the amount fraudulently obtained is over \$500, the offense is a felony punishable by up to 4 years imprisonment and/or a \$5,000 fine. Fraud involving amounts under \$500 is a misdemeanor punishable by up to 9 days and/or \$500. The misuse of food assistance program benefits, referred to as Food Stamp Fraud, is also a crime under MCL 750.300a. This is punishable by imprisonment of up to 5 years and/or a \$10,000 fine for amounts of \$250 to \$1,000, and imprisonment of up to 10 years and/or a \$250,000 fine for amounts over \$1,000. Amounts under \$250 are punishable by up to 93 days and/or a \$1,000 fine.

## **Michigan Long Term Care Ombudsman Program**

Ombudsmen from the Michigan Long Term Care Ombudsman Program act as advocates for residents of nursing homes, homes for the aged, and adult foster care homes. Ombudsmen may serve as a useful resource for law enforcement in certain cases involving allegations committed against a resident of a long-term care facility.



The website address for the State Long Term Care Ombudsman Program is <http://MLTCOP.org>. To reach a local ombudsman, call 1-866-485-9393. To reach the State Long Term Care Ombudsman Office, call 1-517-827-8040.



## Frequently Asked Questions

*Important: The information below is provided as a guide for police and prosecutors investigating financial crimes committed against vulnerable adults. This information should not be construed as legal advice.*

**Q: Are financial exploitation/vulnerable adult abuse complaints civil or criminal offenses?**

A:

[REDACTED]

MCL 750.174a (1) provides: a person shall not through fraud, deceit, misrepresentation, coercion, or unjust enrichment obtain or use or attempt to obtain or use a vulnerable adult's money or property to directly or indirectly benefit that person knowing or having reason to know the vulnerable adult is a vulnerable adult.

*Fraud* means using falsehoods, trickery or concealment to mislead someone in order to cause or induce that person to perform an act or not to act.

*Deceit* means doing something to give a false impression in order to cause or induce someone to perform an act or not to act.

*Misrepresentation* means a false or misleading statement.

*Coercion* means inducing another person to act against his or her will by the use of physical force, intimidation, threats or some other form of pressure.

*Unjust enrichment* requires the receipt of a benefit by the defendant from the victim and an inequity resulting to the victim because of the retention of the benefit by the defendant.

[M Crim JI 23.17, staff comment.]

[REDACTED]

[REDACTED]

A vulnerable adult is defined as an individual age 18 or over who because of age, developmental disability, mental illness, or physical disability requires supervision or personal care or lacks the personal or social skills required to live independently. See MCL 750.145m(u). This definition does not require a court determination that the person is incapacitated. See MCL 750.174a(15)(c).

Elder and vulnerable adult abuse, neglect, and exploitation are behaviors committed against an elder or vulnerable adult who is unable to protect himself or herself due to mental or physical impairment or due to advanced age.

- **Signs of physical abuse:**

- [REDACTED]

- **Signs of emotional abuse:**


- [REDACTED]

- **Signs of financial abuse:**

- [REDACTED]

**Q: Can an adult be a “vulnerable adult” if they haven’t been diagnosed with Alzheimer’s, dementia, a developmental disability, or deemed incapacitated by a court?**



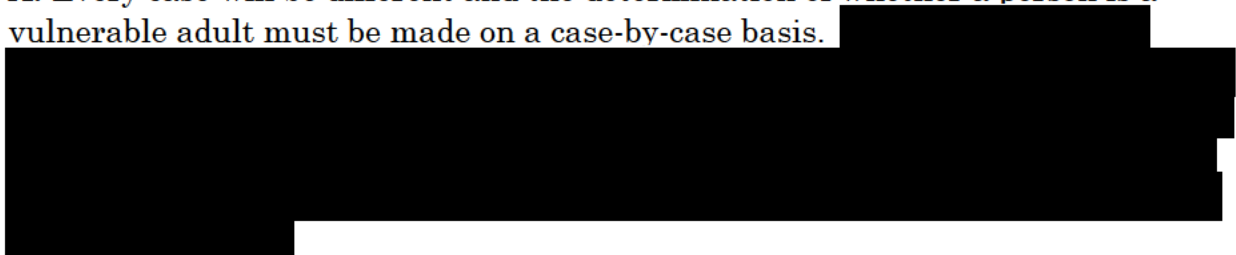
A: Yes. An adult can be vulnerable because of age, personal disability, mental illness, or physical disability. The critical inquiry is whether the adult requires supervision or personal care, or whether the adult lacks the personal and social skills required to live independently. See MCL 750.145m.



The Michigan Court of Appeals has determined that a reasonable jury could conclude an adult living alone was vulnerable when the adult had mobility limitations to the extent that she was reliant on others to help with chores, getting the mail, grocery shopping, and getting to doctor's appointments, and had difficulty using the computer to the extent that she could not pay her bills electronically. See generally *People v. Gary Edward Haynes*, \_\_\_\_\_ Mich App \_\_\_\_\_ (2021). 2021 WL 3573029.

**Q: What are some examples of the types of individuals who might be vulnerable adults even if they don't have Alzheimer's or dementia?**

**A:** Every case will be different and the determination of whether a person is a vulnerable adult must be made on a case-by-case basis.



[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Q:** The victim's daughter filed a complaint with the police after she realized that her brother/the victim's son had spent over half of their father's retirement savings within a year on things like a new car for himself, vacations for himself, and trips to the casino. The victim says he gave his son permission to spend the money and that the victim "wanted his son to have the money." The victim's daughter did not realize the money had been spent until she was looking for a nursing home for the victim. The victim had been diagnosed with Alzheimer's and by the time the daughter filed the complaint, the disease had advanced so that the victim was no longer capable of answering questions about his money. Can the suspect be prosecuted?

**A:** It depends on the circumstances. Consider the following questions:

(1)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

(1) [REDACTED]

[REDACTED]

(4) [REDACTED]

[REDACTED]

[REDACTED]

**Q: Can an elderly person with dementia sign legal documents, such as a will or trust? Are those documents legally binding? Can a person with dementia appoint a power of attorney?**

A: Dementia is a loss of cognitive functioning and behavioral ability that significantly interferes with a person's daily life and activities. As long as the person with dementia has **legal capacity** (the ability to understand and appreciate the consequences of his or her actions) he or she should be able to take part in legal planning. People with early-stage Alzheimer's or a related dementia can often understand many aspects and consequences of legal decision making.

As long as they have not been declared legally incapacitated, persons with dementia retain the right to alter or revoke a power of attorney. However, if someone is legally incapacitated, that person is unable to take any legal action, including the revocation of a power of attorney or creation of a new one.

All adults should consider creating a durable power of attorney while still healthy and capable. This allows individuals to make their wishes clear to the attorney-in-fact so that person can act in their best interest, should they lose their mental capacity.

The rate of decline differs for each person with dementia, and his or her ability to be involved in planning will decline over time. People in the early stages of the disease may be able to understand the issues, but they may be defensive, frustrated, and/or emotionally unable to deal with the difficult questions. The person may even be in denial or not ready to face the diagnosis.

**Q: What is the Financial Exploitation Prevention Act, and how does it affect police and prosecutors?**

A: Public Act 344 of 2020 (MCL 487.2081 *et seq*) enacted the Financial Exploitation Prevention Act (FEPA) to require financial institutions (e.g. credit unions and banks) to train relevant employees to recognize signs of "covered financial exploitation" of its members or customers, and to report suspected activity to a law

enforcement agency or Adult Protective Services (APS) (effective 09/26/2021). Under FEPA, all law enforcement agencies that receive a FEPA report are subject to specific confidentiality, notice, and reporting requirements.

Terms defined for purposes of FEPA are detailed in MCL 487.2083 and include the following:

- **“Covered financial exploitation”** means financial exploitation of an individual through deception, manipulation, coercion, intimidation, or improper leveraging of a caregiver relationship. MCL 487.2083(c).
- **“Financial Exploitation”** means either a fraudulent or otherwise illegal, unauthorized, or improper act or process of an individual (1) who uses or attempts to use the financial resources of another individual for monetary or personal benefit, profit, or gain, or (2) that results or is intended to result in depriving another individual of rightful access to or use of benefits, resources, belongings, or assets. MCL 487.2083(e)(i) and (ii).

Required notice to financial institution:

- Within 10 business days after receiving a FEPA report from a financial institution, the law enforcement agency or APS must provide written notification to the designated contact of the financial institution that clearly indicates whether the reported incident is under investigation and as soon as practicable must notify the financial institution of the disposition of the reported incident. MCL 487.2085(4).

Required notice to county prosecutor:

- Within 10 business days after receiving a FEPA report from a financial institution, the law enforcement agency must notify the office of the county prosecutor. Notification must be made in a manner prescribed by the Attorney General and must include, at a minimum, all the following:
  - A copy of each report submitted to or committed to written form by law enforcement or APS.
  - The response or action taken by the law enforcement agency or APS, based on the report. MCL 487.2085(5).

**Q: Can banks and credit unions be prosecuted if they fail to stop a fraudulent transaction from occurring?**

A: No, but banks and credit unions who do not meet the requirements of the Financial Exploitation Prevention Act could potentially be penalized by state and federal regulatory agencies. MCL 487.2089(4).



**Q: Is there a difference between a guardianship and conservatorship created under the Estate and Protected Individuals Code (EPIC)<sup>1</sup>?**

A: Yes. A guardianship typically gives the authority to act on someone's behalf regarding health and personal care. MCL 700.5314. Generally, a conservatorship gives the authority to handle someone's finances and property. MCL 700.5423. If a conservator is not appointed under a guardianship, the guardian may receive money or property on behalf of the ward and only apply it towards the ward's support, care, and education. The same person or professional entity may be appointed to act as both, or the roles may be assigned to different individuals or professional entities.

**Q: Does a durable power of attorney terminate after death? Does a guardianship or conservatorship terminate upon the death of the protected individual?**

A: Yes, once a person dies, a durable power of attorney or guardianship (MCL 700.5308) is no longer in effect. The executor of the estate makes any remaining decisions on behalf of the recently deceased. The power of attorney, guardian, or executor could possibly be the same person.

**Q: Does guardianship or conservatorship override a power of attorney?**

A: A POA will remain intact until a person's death and is therefore still valid even after a guardianship is granted. However, a guardian may petition the court to revoke a power of attorney if the person with the power of attorney is not acting in the best interests of the incapacitated person.

**Q: A complainant made a police report because she thought her elderly parent was being financially abused. The complainant said she had already "filed a complaint" in the probate court. What does that mean, and how does that affect the criminal investigation?**

A: For a conservatorship, an interested person may file a motion in the probate court asking the court to order an accounting of the protective person's property, instructions concerning fiduciary responsibility of the conservator, or to remove the conservator and appoint a temporary or successor conservator. MCL 700.5415. For a guardianship, a ward or a person interested in the ward's welfare may petition

<sup>1</sup> Generally, guardianships for older adults will be established under EPIC. However, there is also another type of guardianship that exists under the Mental Health Code to protect individuals with developmental disabilities. This type of guardianship is commonly referred to as a "DD" guardianship. DD guardians can be guardians of either the person, the person's finances, or both. DD guardianships are outside the scope of this document, but police and prosecutors should be aware that protected persons under DD guardianships may also be the victims of vulnerable adult financial exploitation.

the probate court requesting a successor guardian, modify the guardian's terms, or terminate the guardianship if he or she feels a guardian is not fulfilling his or her duties as a guardian. MCL 700.5310(2). See also MCL 750.176 for embezzlement by an administrator, executor, or guardian.

[REDACTED]

[REDACTED]

**Q: How do you determine if a person is mentally competent?**

A: Many people use terms like "competency" and "capacity" interchangeably. However, in a petition for guardianship, the probate court determines whether a person is incapacitated. You may hear people refer to this as being "declared incompetent," even though the legal term is "incapacitated," not "incompetent."

An "incapacitated individual" is an individual who is impaired by reason of mental illness, mental deficiency, physical illness or disability, chronic use of drugs, chronic intoxication, or other cause, not including minority, to the extent of lacking sufficient understanding or capacity to make or communicate informed decisions.

MCL 700.1105(a). A "legally incapacitated individual" is an individual other than a minor, for whom a guardian is appointed under this act or an individual, other than a minor, who has been adjudged by a court to be an incapacitated individual. MCL 700.1105(i).

The court may appoint a guardian for a person if the court finds (i) that the person is an incapacitated individual and (ii) that the appointment of a guardian is necessary as a means of providing continuing care and supervision of the incapacitated individual, with each finding supported separately on the record. MCL 700.5306(1). The court may base its decision upon opinions offered by medical professionals who have assessed the individual in question. See generally MCL 700.5304. A guardian may be given full or partial responsibility for managing the incapacitated person's medical care, social needs, and other personal responsibilities, depending on the needs and capabilities of the individual. See MCL 700.5306(2).

Legal capacity can be restored in the event of recovery from symptoms of a debilitating illness or mental health condition or if a ruling of incapacitation is contested and shown to be inaccurate. See MCL 700.5310.

**Q: What is the process for a person to become a guardian or conservator for a vulnerable adult?**

A: In Michigan, laws concerning the affairs of protected individuals and legally incapacitated individuals are governed by the Estates & Protected Individuals Code (EPIC), MCL 700.1101 *et seq.* A person can file a petition for guardianship or conservatorship with the probate court in the court where the incapacitated individual resides or is present. MCL 700.5302. A person can file a petition for conservator in the place where the individual to be protected resides, or if the person does not reside in this state, in the court at a place where the individual's property is located. MCL 700.5403.

**Q: My office has received a complaint in which an elderly man's son took over the man's finances completely while he was supposed be acting as his guardian and conservator. The son stole approximately \$250,000 from his father during a two-year period. The son's attorney has contacted my office and sent a copy of a probate court order that requires the son to pay back \$100,000 to his father. It is not clear if the son has actually paid any of the judgement. How does this affect the prosecutor's ability to seek restitution?**

A: A court is generally required to order that a defendant make full restitution to any victim of the defendant's course of conduct that gives rise to the conviction. MCL 780.766 (2). However, a victim is not entitled to receive restitution for a loss for which the victim has already been compensated. MCL 780.766(8). Any amount paid to a victim under an order of restitution shall be set off against any amount later recovered as compensatory damages by the victim in any federal or state civil proceeding. MCL 780.766(9). In other words, restitution is intended to compensate the victim for the victim's losses and should not constitute a windfall or double recovery for the victim. However, a restitution order cannot be reduced by an unpaid civil judgement. See *People v. Dimoski*, 286 Mich App 474 (2009).

If the victim already has a civil judgement for \$100,000, and the judgement has not already been paid, then it is likely that a sentencing criminal court would order \$250,000 in restitution. If the civil judgement is paid in full, then it is likely the criminal court would order \$150,000 in restitution.

**Q: The victim's nurse stole \$50,000 from the victim by issuing forged checks from the victim's checkbook. The family found out and confronted the nurse about the theft before they called the police. The nurse paid the money back almost immediately, but the family still called the police. Why should we charge the nurse criminally if the nurse already paid the money back?**

A: Restitution is not a defense to a crime. See M Crim JI 6.6; *People v. Butts*, 128 Mich 208 (1901). If, for example, a person forcibly steals someone's purse on the street, and then brings it back later, that person still stole the purse. Even if the property is returned, that will not negate any mental trauma or situational distress the victim suffered.

In this case, the suspect only repaid the money because they got caught stealing. Most people who take advantage of elder and vulnerable adults will continue to do so until they are stopped. A nurse will continue to have access to funds belonging to elder and vulnerable adults, and the only way to prevent the ongoing risk to society is to thoroughly investigate and seek charges for any criminal activity.

# Case Study 1:

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## Financial Exploitation by a Professional

Dear Attorney General,

My aunt, Margaret Williams, needs your help. Maggie called me last week crying and said she couldn't pay the association fees on her condo, and that she didn't know where her money was. Maggie is 89 years old, but she has always paid her own bills, so I asked her what she meant. Maggie told me that her financial advisor, Dan Brown, had her money and he wouldn't give it back.

I called Dan and asked him where Maggie's money was. Dan told me he had to check his records, but that he was out of town, so he would call me back next week. Dan never called me, so I called him and left messages until he finally called me back. When he called me back he said that the money was in an annuity, but he couldn't remember which one it was in, because he had so many clients it was hard to keep track of. We set up a meeting for the week after that, when I would be in Michigan, since I live in South Carolina. When we met, he made more excuses about how Maggie's money was safe but that he couldn't tell me exactly where it was. I told him he had to tell me by noon the next day or I was calling the police. Dan called me back the next day and told me Maggie's money was invested in real estate. He said he had \$130,000 of her money in that investment group and told me he could get her \$10,000 by the end of the week. I told him that if she didn't get all her money back by the end of the week, I was calling the police. Dan didn't give Maggie any of her money back, so I called the police. The police called Dan, but then they called me back and said that this was civil, and I'd have to take Dan to court to get Maggie's money back.

I don't have the money to hire a lawyer, and neither does Maggie. Maggie can't even pay all of her bills now that Dan has her money. Please help us!

Norman Smith  
(555)782-1923

## Investigative Steps Outline Overview For Investigation of Daniel Brown

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10.

[illegible]

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[REDACTED]

[REDACTED]

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[REDACTED]

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[REDACTED]

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\_\_\_\_\_

[illegible]

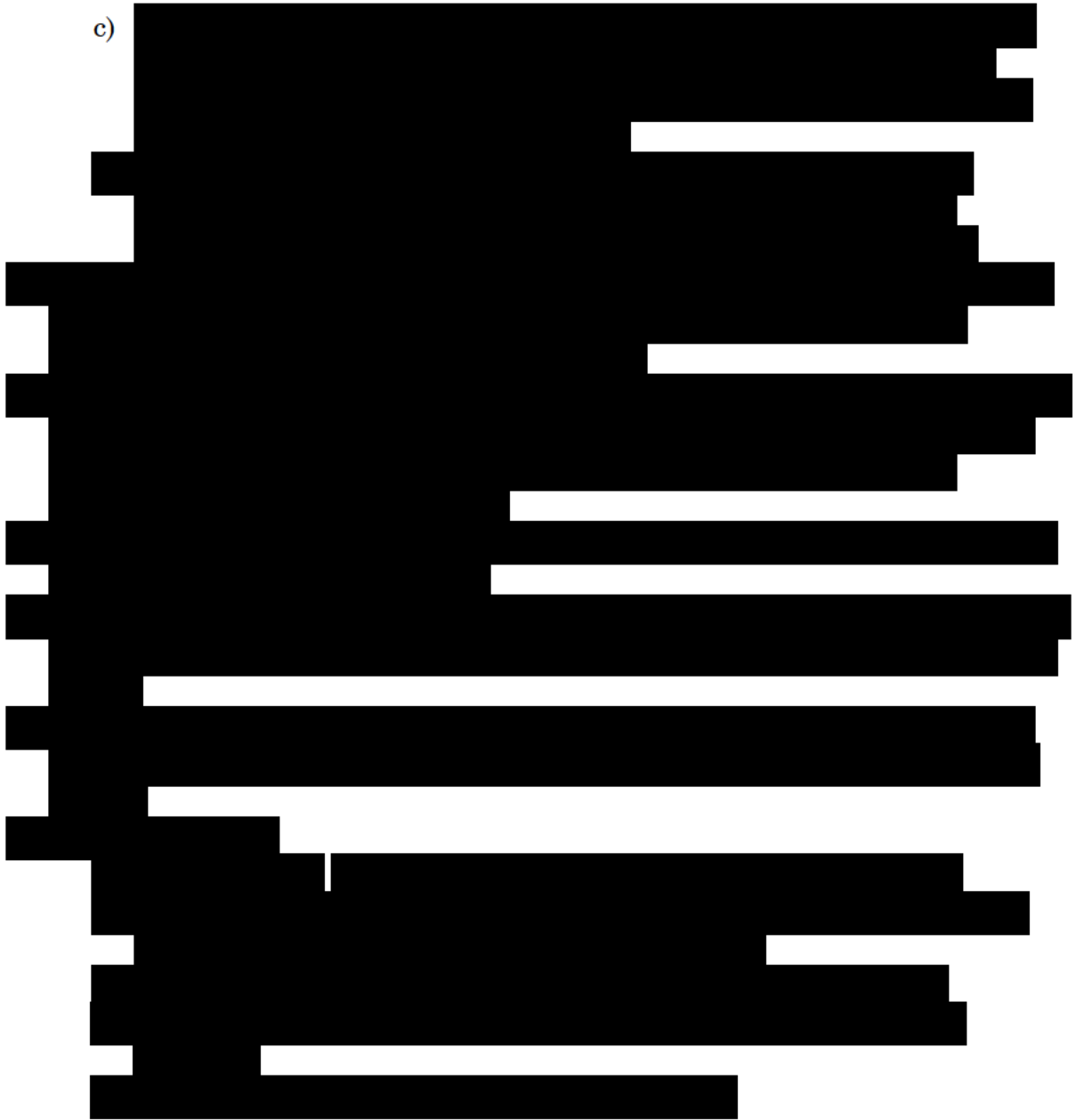
\_\_\_\_\_

v)

[REDACTED]



c)



Agency Name Blue Water Police Department		<b>INCIDENT/INVESTIGATION REPORT</b>		OCA 2019-012234	
INCIDENT DATA	ORI MI82000X	Date / Time Reported Month 09 Day 30 Year 19 Time 19:00		S M T W T F S	
	#1 Crime / Incident(s) Fraud-False Pretense 26001	<input type="checkbox"/> Attempt <input checked="" type="checkbox"/> Complete	At Found Month Day Yr Time Hrs.	Last Known Secure Month Day Yr Time Hrs.	
	#2 Crime Incident	<input type="checkbox"/> Attempt <input type="checkbox"/> Complete	Location of Incident Gentle Pines Assisted Living		Offense Tract
	#3 Crime Incident	<input type="checkbox"/> Attempt <input type="checkbox"/> Complete	Premise Type Residence/Home		Victim Residence Type <input checked="" type="checkbox"/> Single Family <input type="checkbox"/> Multi Family
MO	How Attacked or Committed		<input type="checkbox"/> Forcible <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A		Weapon / Tools
	# of Victims 1	Type: <input checked="" type="checkbox"/> Person <input type="checkbox"/> Business <input type="checkbox"/> Society <input type="checkbox"/> Government <input type="checkbox"/> Financial Institute <input type="checkbox"/> Religious <input type="checkbox"/> L.E. Officer Line of Duty <input type="checkbox"/> Other/Unk	Injury: <input checked="" type="checkbox"/> None <input type="checkbox"/> Minor <input type="checkbox"/> Loss of Teeth <input type="checkbox"/> Broken Bones <input type="checkbox"/> Severe Lacerations <input type="checkbox"/> Internal <input type="checkbox"/> Unconscious <input type="checkbox"/> Other Major		Drug/Alcohol Use: <input type="checkbox"/> Yes <input type="checkbox"/> Unknown <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
VICTIM	V1 Victim/Business Name (Last, First, Middle) Williams, Margaret		Victim of Crime # 1	DOB / Age 03 02/1932 87	Race Sex W F
	Home Address 6789 Main St, Blue Water, MI		Home Phone (248) 467-3478		
	Employer Name/Address Retired		Business Phone		
	VYR	Make	Model	Style	Color
OTHERS INVOLVED	CODES: V = Victim (Denote V2, V3) O = Owner (if other than victim) R = Reporting Person (if other than victim)				
	Type: <input checked="" type="checkbox"/> Person <input type="checkbox"/> Business <input type="checkbox"/> Society <input type="checkbox"/> Government <input type="checkbox"/> Financial Institute <input type="checkbox"/> Religious <input type="checkbox"/> L.E. Officer Line of Duty <input type="checkbox"/> Other/Unknown				
	Code	Name (Last, First, Middle)	Victim of Crime #	DOB / Age	Race Sex
	R	Smith, Norman ("Norm")		71	W M
	Home Address 7429 Grasswood Knoll, Charleston, SC		Home Phone		
	Employer Name/Address		Business Phone (589) 777-6739		
	Type: <input checked="" type="checkbox"/> Person <input type="checkbox"/> Business <input type="checkbox"/> Society <input type="checkbox"/> Government <input checked="" type="checkbox"/> Financial Institute <input type="checkbox"/> Religious <input type="checkbox"/> L.E. Officer Line of Duty <input type="checkbox"/> Other/Unknown				
	Code	Name (Last, First, Middle)	Victim of Crime #	DOB / Age	Race Sex
	W	Colt, Samuel		02/01/79	W M
	Home Address		Home Phone		
Employer Name/Address Chase Bank - 936 Creekside Dr, South Haven, MI		Business Phone (616) 812-9312			
PROPERTY	Status Codes: L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found (Check "OJ" column if recovered for other jurisdiction)				
	Victim #	DCI	Status	Value	QTY
	1		S	\$142,000	
	Property Description		Make/Model	Serial Number	
	Money		U.S. Currency		
Number of Vehicles Stolen		Number of Vehicles Recovered			
ID	Officer Name Sullivan, Chloe	ID# 2282	Officer Signature	Supervisor Signature	
STATUS	Complainant Signature		Case Status <input checked="" type="checkbox"/> Further Investigation <input type="checkbox"/> Inactive <input type="checkbox"/> Closed/Cleared <input type="checkbox"/> Closed/Leads Exhausted		Case Disposition: <input type="checkbox"/> Unfounded <input type="checkbox"/> Juvenile/No Custody <input type="checkbox"/> Extradition Declined <input type="checkbox"/> Cleared by Arrest <input type="checkbox"/> Refuse to Cooperate <input type="checkbox"/> Cleared by Arrest by Another Agency <input type="checkbox"/> Death of Offender <input type="checkbox"/> Prosecution Declined
					Page 1 of 2

DCI-600F

Rev. 3/92

# INCIDENT/INVESTIGATION REPORT

Page 2

OCA2019-012234

Status Codes		L = Lost S = Stolen R = Recovered D = Damaged Z = Seized B = Burned C = Counterfeit / Forged F = Found											
DRUGS	DCI	Status	Quantity	Type Measure	Suspected Type			Check up to 3 types of activity for each					
								Position	Buy	Sale	Mfg.	Importing	Operating
OFFENDER	Offender Used Alcohol/Drugs		<input type="checkbox"/> Yes <input type="checkbox"/> Unk <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A		Age: Race: Sex:		Age: Race: Sex:		Age: Race: Sex:		Primary Offender Resident Status		
	Computer		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> Unk <input type="checkbox"/> No <input type="checkbox"/> N/A		Age: Race: Sex:		Age: Race: Sex:		Age: Race: Sex:		<input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Unknown		
SUSPECT	Name (Last, First, Middle)				Alias or Nickname				Home Address				
	Brown, Daniel Ulysses				Dan				3680 Bridgeview, South Haven, MI				
	Occupation				Business Address								
	Financial Advisor												
	DOB / Age		Race	Sex	Height	Weight	Build	Hair Color	Hair Style	Hair Length	Eye Color	Glasses	
	04/10/60 61		W	M									
	Scars, Marks, Tattoos, or other distinguishing features (i.e. limp, foreign accent, voice characteristics)												
Hat		Jacket		Shirt/Blouse		Tie/Scarf		Coat/Suit		Pants/Dress/Skirt		Socks	Shoes
Was Suspect Armed?		Type of Weapon				Direction of Travel				Mode of Travel			
VYR		Make		Model		Style		Color		Lic/Lis		Vin	
WITNESS	Name (last, first, middle)				DOB / Age		Race	Sex	OCA				
Home Address				Home Phone		Employer			Phone				
Suspect Hate / Bias Motivated: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>													
NARRATIVE	Narrative												
	INFORMATION:												
	On 09/30/2019, Norman Smith and his aunt Margaret Williams stopped into the Blue Water PD to report that her financial advisor, Daniel Brown, had been committing fraud.												
	CONTACT WITH VICTIM/COMPLAINANT:												
	CONTACT WITH WITNESS:												
DISPOSITION:													
Open pending contact with Dan Brown													
Sullivan, C. #2282													



## Blue Water Police Supplemental Report

**Case Number: 2019-012234**

**Offense: Fraud-False Pretense**

Date: 10/06/2019

THE INFORMATION BELOW IS CONFIDENTIAL-FOR USE BY AUTHORIZED PERSONNEL ONLY

**FOLLOW-UP:**

[illegible]

## Blue Water Supplemental Report

Case Number: 2019-012234    Offense: Fraud-False Pretense    Date: 10/06/2019

THE INFORMATION BELOW IS CONFIDENTIAL-FOR USE BY AUTHORIZED PERSONNEL ONLY

### RE-CONTACT WITH NORMAN SMITH:

[REDACTED]

### CASE STATUS:

Closed.

#2209 W. Campbell

Case Status: CLOSED

Case Mng Status: CLOSED

Reported: 09/30/2016

OCA: 2019-012234

Offense: FRAUD-FALSE PRETENSE

Investigator: Campbell, Wayne #2209

Date: 10/06/2019

Supervisor: Campbell, Wayne

Supervisor Review Date: 10/10/2019

Investigator Signature: *Wayne Campbell* Supervisor Signature: *W. Campbell*



DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021—12345
DATE OF THIS REPORT 6/28/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #1- Open

CIRCUMSTANCES: I received this complaint for investigation on 6/21/2021. I immediately read the letter received from Mr. Norman Smith.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 1 of 4	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021--12345
DATE OF THIS REPORT 6/28/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 2 of 4	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021--12345
DATE OF THIS REPORT 6/28/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

WITNESS:

[REDACTED]

[REDACTED]

[REDACTED]

Page 3 of 4	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021---12345
DATE OF THIS REPORT 6/28/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**ADDITIONAL INFORMATION:**

[REDACTED]

**EVIDENCE:**

(EI - 01) Blue Water Police Department Incident Report #19-12234.

**STATUS:** Additional Supplements to follow.

Page 4 of 4	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021-12345
DATE OF THIS REPORT 07/01/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #2

CIRCUMSTANCES:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

INTERVIEW: 6/28/2021 @ 1430 Hrs.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 1 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021-12345
DATE OF THIS REPORT 07/01/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

[REDACTED]

ADDITIONAL:

[REDACTED]

[REDACTED]

STATUS: Additional Supplements to follow.

Page 2 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021-12345
DATE OF THIS REPORT 7/22/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #3

Report Type:  
Supplement

[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

EVIDENCE:

(EI - 02) [REDACTED]

STATUS: Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021-12345
DATE OF THIS REPORT 7/21/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #4

**Report Type:**  
Supplement-

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

(EI-3) [REDACTED]

**STATUS:** Open Pending Further Investigation.

Page 1 of 1	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 8/06/2022	DETROIT OR LANSING CRIM DIV OFFICE [REDACTED]

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	[REDACTED]
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 12121, Lansing, MI 48933 (555) 555-5555		[REDACTED]

Report Type:  
Supplement

Interview: [REDACTED]

[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]

Page 1 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 8/06/2022	DETROIT OR LANSING CRIM DIV OFFICE LANSING

[REDACTED]

[REDACTED]

Status:  
Open Pending Further Investigation.

Page 2 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021-12345
DATE OF THIS REPORT 07/21/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #6- Open

Report Type:  
Supplement

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 1 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021-12345
DATE OF THIS REPORT 07/21/2021	DETROIT OR LANSING CRIM DIV. OFFICE LANSING

- i. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

**Evidence:**

(EI – 4) 18 pages of documents listed as a-k, above.

(EI – 5) 51 pages of various documents received from Mary Short.

**STATUS:** Open Pending Further Investigation

Page 2 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 08/08/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #7- Open

Report Type:  
Supplement

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Interview: [REDACTED]

Page 1 of 3	INVESTIGATED BY Special Agent Miranda Reichs	REPORTED BY Special Agent Miranda Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 08/08/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 2 of 3	INVESTIGATED BY Special Agent Miranda Reichs	REPORTED BY Special Agent Miranda Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 08/08/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

**Interview:**

[REDACTED]

[REDACTED]

[REDACTED] the  
[REDACTED]

**Evidence:**

(EI - 6)

[REDACTED]

(EI - 7)

[REDACTED]

(EI -8)

[REDACTED]

**Status:** Open Pending Further Investigation

Page 3 of 3	INVESTIGATED BY Special Agent Miranda Reichs	REPORTED BY Special Agent Miranda Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 08/26//2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #8 - Open

**Report Type:**  
Supplement

**Information:**

[REDACTED]

[REDACTED]

**Status:**  
Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 06/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 9/5/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #9- Open

Report Type:  
Supplement

Information:

[REDACTED]

[REDACTED]

[REDACTED]

Evidence:

(EI - 9) [REDACTED]

Status:

Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Miranda Reichs	REPORTED BY Special Agent Miranda Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 9/11/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE PO Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #10- Open

Report Type:  
Supplement

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

Evidence:

(EI - 10) [REDACTED]

Status: Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021 - 12345
DATE OF THIS REPORT 9/29/2021	DETROIT OR LANSING CRIM. DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 12121, Lansing, MI 48909 (555) 555-5555		REPORT NUMBER AND CASE STATUS Report # 11- Open

Report Type:  
Supplement

Information:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 1 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021 - 12345
DATE OF THIS REPORT 9/29/2021	DETROIT OR LANSING CRIM. DIV OFFICE LANSING

[REDACTED]

[REDACTED]

**Evidence:**  
(EI - 11)

[REDACTED]

**Status:**  
Open Pending Further Investigation

Page 2 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 10/04/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #12- Open

Report Type:  
Supplement

Information:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Evidence:

(EI - 12) [REDACTED]

Status: Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 10/08/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #13- Open

**Report Type:**  
Supplement

**Information:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**  
(EI - 13)

[REDACTED]

**Status:**  
Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 10/13/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #14- Open

**Report Type:**  
Supplement

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**  
(EI - 14)

[REDACTED]

[REDACTED]

**Status:**  
Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 10/14/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reicherts	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #15- Open

**Report Type:**  
Supplement

**Information:**

[illegible]

Page 1 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 10/14/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

(EI -15 - A)

[REDACTED]

(EI - 15 -B)

[REDACTED]

**Status:**

Open Pending Further Investigation

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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	[REDACTED]
DATE OF THIS REPORT 10/19/2021	[REDACTED]

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	[REDACTED]
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		[REDACTED]

Report Type:  
Supplement

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 1 of 3	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021-12345
DATE OF THIS REPORT 10/19/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

[REDACTED]

[REDACTED]

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DEPARTMENT OF  
ATTORNEY GENERAL  
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ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021-12345
DATE OF THIS REPORT 10/19/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

(EI - 16) [REDACTED]

[REDACTED]

**Status:**

Open Pending Further Investigation

Page 3 of 3	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER. 2021—12345
DATE OF THIS REPORT 10/22/2021	DETROIT OR LANSING-CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichts	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #17- Open

**Report Type:**  
Supplement

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

(EI - 17) [REDACTED]

**STATUS:** Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Reichts	REPORTED BY Special Agent Reichts
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 11/02/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 1212, Lansing, MI 48909 (555)555-5555		REPORT NUMBER AND CASE STATUS Report #18- Open

**Report Type:**  
Supplement

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

STATUS: Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 11/7/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P. O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #19- Open

[REDACTED]

**Report Type:**  
Supplement

**Information:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

Page 1 of 3	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 11/7/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

In 2016, the following was reported on the tax return:

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED] 3//30/2017	[REDACTED] 0

[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Page 2 of 3	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 11/7/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Status:**

Open Pending Further Investigation

Page 3 of 3	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 06/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 11/11/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #20- Open

Report Type:  
Supplement

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 1 of 3	INVESTIGATED BY Special Agent Miranda Reichs	REPORTED BY Special Agent Miranda Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 06/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 11/11/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 2 of 3	INVESTIGATED BY Special Agent Miranda Reichs	REPORTED BY Special Agent Miranda Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 06/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 11/11/2021	DETROIT OR LANSING CRIM DIV OFFICE LANSING

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

STATUS: Open Pending Further Investigation

Page 3 of 3	INVESTIGATED BY Special Agent Miranda Reichs	REPORTED BY Special Agent Miranda Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 06/21/2021	[REDACTED]
DATE OF THIS REPORT 12/14/2022	[REDACTED]

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	[REDACTED]
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 12121, Lansing, MI 48909 (555-555-5555)		[REDACTED]

**Report Type:**

\_\_\_\_\_

[REDACTED]

[REDACTED]  
 [REDACTED]  
 [REDACTED]  
 [REDACTED]

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[REDACTED]

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\_\_\_\_\_

**Status:**

### Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Miranda Reichs	REPORTED BY Special Agent Miranda Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER AG 2021-012345
DATE OF THIS REPORT 1/27/2022	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 12121, Lansing, MI 48933 (555) 555-5555		REPORT NUMBER AND CASE STATUS Report #22- Open

Report Type:  
Supplement

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Page 1 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION

ORIGINAL DATE 6/21/2021	ATTY GEN LEGAL FILES NUMBER AG 2021-012345
DATE OF THIS REPORT 1/27/2022	DETROIT OR LANSING CRIM DIV OFFICE LANSING

Evidence: [REDACTED] - [REDACTED]  
[REDACTED]

STATUS: Open Pending Further Investigation

Page 2 of 2	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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**DEPARTMENT OF  
ATTORNEY GENERAL  
CRIMINAL DIVISION**

ORIGINAL DATE 06/21/2021	ATTY GEN LEGAL FILES NUMBER 2021-12345
DATE OF THIS REPORT 02/1/2022	DETROIT OR LANSING CRIM DIV OFFICE LANSING

SPECIAL AGENT NAME Miranda Reichs	AAG ASSIGNED Amanda Johnson	COMPLAINANT Norman Smith
STREET ADDRESS AND CITY OF INVESTIGATOR OFFICE P.O. Box 12121, Lansing, MI 48909 (555-555-5555)		REPORT NUMBER AND CASE STATUS Report #23- Open

**Report Type:**

Supplement

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

[REDACTED]

**STATUS:** Open Pending Further Investigation

Page 1 of 1	INVESTIGATED BY Special Agent Reichs	REPORTED BY Special Agent Reichs
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## Department of Attorney General – Evidence Log

Item No.	Date In	Special Agent	Description of Item	Received From
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1	06/28/2021	Miranda Reichs	[REDACTED]	[REDACTED]
2	07/07/2021	Miranda Reichs	[REDACTED]	[REDACTED]
3	07/21/2021	Miranda Reichs	[REDACTED]	[REDACTED]
4	08/06/2021	Miranda Reichs	[REDACTED]	[REDACTED]



## Department of Attorney General – Evidence Log

Item No.	Date In	Special Agent	Description of Item	Received From
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			[REDACTED]	
5	08/06/2021	Miranda Reichs	[REDACTED]	[REDACTED]
6	08/08/2021	Miranda Reichs	[REDACTED]	[REDACTED]
7	08/08/2021	Miranda Reichs	[REDACTED]	[REDACTED]
8	08/08/2021	Miranda Reichs	[REDACTED]	[REDACTED]
9	08/08/2021	Miranda Reichs	[REDACTED]	[REDACTED]
10	08/09/2021	Miranda Reichs	[REDACTED]	[REDACTED]
11	09/29/2021	Miranda Reichs	[REDACTED]	[REDACTED]
12	10/04/2021	Miranda Reichs	[REDACTED]	[REDACTED]



## Department of Attorney General – Evidence Log

Item No.	Date In	Special Agent	Description of Item	Received From
13	07/02/2021	Miranda Reichs	[REDACTED]	[REDACTED]
14	10/13/2021	Miranda Reichs	[REDACTED]	[REDACTED]
15A	10/14/2021	Miranda Reichs	[REDACTED]	[REDACTED]
15B	10/14/2021	Miranda Reichs	[REDACTED]	[REDACTED]
16	10/19/2021	Miranda Reichs	[REDACTED]	[REDACTED]
17	10/22/2021	Miranda Reichs	[REDACTED]	[REDACTED]
18	11/02/2021	Miranda Reichs	[REDACTED]	[REDACTED]
19	11/07/2021	Miranda Reichs	[REDACTED]	[REDACTED]
20	11/07/2021	Miranda Reichs	[REDACTED]	[REDACTED]



## Department of Attorney General – Evidence Log

Item No.	Date In	Special Agent	Description of Item	Received From
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21	11/07/2021	Miranda Reichs	[REDACTED]	[REDACTED]
22	11/07/2021	Miranda Reichs	[REDACTED]	[REDACTED]
23	11/07/2021	Miranda Reichs	[REDACTED]	[REDACTED]
	11/14/2021	Miranda Reichs	[REDACTED]	[REDACTED]
24	01/27/2022	Miranda Reichs	[REDACTED]	[REDACTED]
25	02/01/2022	Miranda Reichs	[REDACTED]	[REDACTED]

# Vulnerable Adult Incident Report

NAME	Margaret Williams	AGE	89	DOB	xx/xx/1932	EMERGENCY CONTACT	PHONE	(248)467-3478
DATE REPORTED	6/21/21	TIME REPORTED		DATE AND TIME INCIDENT OCCURED	2009-2021	FILE NO:	2021-12345	
INCIDENT LOCATION	6789 Main Street Bluewater MI					REPORTING OFFICER	Miranda Reichs	

**VULNERABLE + HARM = MANDATORY Reporting to Adult Protective Services at (855) 444-3911**

## WHEN ABUSE/NEGLECT/EXPLOITATION IS SUSPECTED

1. Determine if the victim is a Vulnerable Adult (VA)
2. Determine whether the VA can see, hear and communicate ideas. Cognition may be diminished before competency (see below).
3. Determine harm, if any to the VA
4. Determine whether you are required to report to APS or others
5. Evidence and forms for collection
6. Crimes and elements

### 1A. Is the Victim a vulnerable Adult? (Documenting lack of ability to care for self can be important)

- ☒ Victim over 18
- ☒ Victim needs help with ADLs (Activities of Daily Living):
- ☒ Walking ☐ Sitting
  - ☐ Cooking ☐ Getting Water
  - ☐ Bathing ☐ Getting out of bed
  - ☒ Transportation ☒ Taking medication
  - ☒ Doctor visits

☒ Unable to protect self from abuse, neglect or exploitation (Vulnerable Adult MCL 750.145m(u))

Comments (if the victim is not vulnerable, continue with normal investigation): \_\_\_\_\_

### 1B. Activities of Daily Living (ADL'S)

Ability to Care for Self (bathing, grooming, transportation, walking, toileting etc.)

Level of Function: ☐ Independent ☒ Needs Support ☐ Needs Assistance

☐ Total Care Describe: Needs assistance with transportation, finances, and walking.

### 1C. Instrumental Activities of Daily Living (IADL'S)

Financial Decision-Making (bills, donations, investments, real estate, wills, protect assets, resist fraud etc.)

Level of Function: ☐ Independent ☒ Needs Support ☐ Needs Assistance

☐ Total Care Describe: Has suspect perform all online banking for her.

### 1D. Medical Decision-Making (express a choice and understand, appreciate, reason about health info, etc.)

Level of Function: ☒ Independent ☐ Needs Support ☐ Needs Assistance

☐ Total Care Describe: ☐ Guardian ☐ Conservator

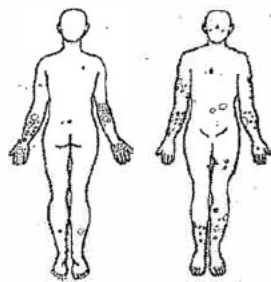
Dr. Harold Callahan, phone number unknown

Dr. Name and number: \_\_\_\_\_

## PHYSICAL RISK ASSESSMENT

If the adult is vulnerable, is there harm? ☐ Abuse ☐ Neglect ☒ Financial

- |   |   |  |  |
|---|---|--|--|
| <input type="checkbox"/> Extremely soiled bedding     | <input type="checkbox"/> Lock on victim's door      | <input type="checkbox"/> Smell of rotting flesh                | <input type="checkbox"/> Narcotic medication                     |
| <input type="checkbox"/> Soiled Bandages              | <input type="checkbox"/> Bilateral grip marks       | <input type="checkbox"/> Evidence of cleaning prior to arrival | <input type="checkbox"/> Filthy living conditions for victim     |
| <input type="checkbox"/> Victim is in pain            | <input type="checkbox"/> Foul Smell                 | <input type="checkbox"/> Inconsistent explanation of care      | <input type="checkbox"/> Unusual physical signs                  |
| <input type="checkbox"/> Dehydrated                   | <input type="checkbox"/> Stopped seeing doctor      | <input type="checkbox"/> Lack of food/malnutrition             | <input type="checkbox"/> No sign of pain reliever (aspirin etc.) |
| <input type="checkbox"/> Medication /lack or improper | <input type="checkbox"/> Lack of access to mobility |  |  |



### Body Image Diagram

Describe injury (redness, bruising etc.)

Older adults can experience bruising in dotted areas - Note anything unusual or outside the area.

### Medical Treatment

- ☐ None
- ☐ Will seek own doctor
- ☐ First Aid
- ☐ EMT\* EMT at scene ☐ Yes ☐ No
- Name(s): \_\_\_\_\_
- ☐ Hospital \*\* Name: \_\_\_\_\_
- Attending Physician: \_\_\_\_\_
- ☐ Refused Medical Aid
- ☐ Medical Release Form from victim ☐ Yes ☐ No
- ☐ Medical Release Form from Guardian or conservator? ☐ Yes ☐ No
- Crime victim information given to victim? ☐ Yes ☐ No
- Protective Services Referral? ☐ Yes ☐ No

### Residence Type? (When victim is found)

- ☒ Private
- ☐ Public Housing
- ☐ Assisted Living
- ☐ Licensed Nursing Home
- ☐ Hospital
- ☐ Homeless
- ☐ Unknown
- ☐ AFC Home (Licensed or not)
- ☐ Other: \_\_\_\_\_

**If the adult is vulnerable and has been harmed, consent is often an issue. It is important to ask the right questions.**

☐ Confusion      ☐ Possible Intimidation      ☐ Possible Infection or Fever

**Possible questions include:**

Are you in pain?

Would you like to be cleaned up?

When was the last time you ate?

Are you thirsty?

Would you like salve for your wound?

Would you like to see a doctor?

**\*\*If the adult has open wounds and is refusing to see the doctor it may be because they have been told the caregiver will go to jail and the adult will be in a nursing home. See Parasitic Living**

**FINANCIAL HARM- APS also takes reports of financial harm to vulnerable adults**

☐ Parasitic Living: "Caregiver" sole source of income is the victim  
☒ One person controls the money  
☐ Poor or no care being given to the victim  
☐ Not providing adequate care to the victim because it would require "caregiver" to pay for care instead of spending money on the "caregivers" desires or needs  
☐ "Caregiver" may fail to seek adequate medical attention to avoid criminal charges of vulnerable adult abuse neglect

**Other Financial Harm**

Controlled by ☐ Victim ☐ Other:

Bank Account (Institution): \_\_\_\_\_

Bank Account Number: \_\_\_\_\_

☐ Ownership of property damages (deeds, car titles, accts)  
☒ Misuse of legal documents (DPOA, guardianship, conservatorship – depleting VA assets)  
☒ New friend – church, grocery store, estranged family member  
☒ One person controls money, no audit, no second look  
☒ Power of Attorney- Since 2012 DPOA require a signed acknowledgement to keep receipts, no joint account and no gifts to self  
☐ Second mortgage or reverse mortgage  
☐ Quit Claim deed  
☐ New auto the victim does not drive  
☐ New or missing credit cards  
☐ Missing valuables or antiques

**COGNITION is not an all or nothing matter. Current research shows that financial savvy may decline in every human brain after the age of 60 regardless of how smart you are. Ask questions that help you find out if the person understands the consequences of their actions.**

**Current contact with Adult Protective Services**

☒ The matter has been reported to APS  
☐ APS has determined the victim is an adult in need of assistance

☐ A case worker is assigned

☐ Contact information for APS provided: \_\_\_\_\_

Describe: Add name and contact information for APS and the date an oral referral was made to APS at 1-855-444-3911

**Evidence:**

☒ A copy of all purportedly legal documents obtained  
☐ A copy of financial statements obtained  
☐ Vehicles owned by victim  
☐ Vehicles owned by person in charge of the money  
☐ Photographs of living conditions, wounds, evidence destruction, locks, location of mobility devices, victim injuries  
☐ When appropriate, consent to lease medical records by victim or by conservator  
☐ Photographs taken by: \_\_\_\_\_

**Lethality Assessment**

☐ Intimidation by threats, yelling  
☐ Suspect has used or threatened to use a weapon  
☐ Suspect abuses Alcohol/Drugs  
☐ Victim is unable / not allowed to perform Activities of Daily Living (ADLs)  
☐ Victim has opened / untreated wounds, lack of ADLs  
☒ Suspect controls finances of the victim  
☐ Victim isolated from friends, relatives, activities  
☐ Victim's physical condition poor/declining  
☐ Victim's mental conditions poor/declining  
☐ Victim living conditions poor/subs.  
☐ Prior incidents involving APS/Law Enforcement

**At the Death Scene of An Older Adult**

☐ What would you see at the scene if the victim was 20 instead of 87?  
☐ Who was the last person to see the deceased?  
☐ Who would benefit from death      ☐ Is there obvious neglect?  
☐ Was the person responsible for the care in a parasitic living arrangement with the victim?

**POSSIBLE ACTIONS TO BE TAKEN**

- In an emergency medical situations call an ambulance
- Report to APS when necessary
- When necessary, ask APS to freeze assets in Probate Court
- Evidence of spending may be the motive for physical abuse, obtain consent or search warrants when necessary to obtain financial evidence
- Give all information to medical examiner (request autopsy)

**STATUTES TO KNOW**

Embezzlement of Vuln. Adult 750.174a	Embezzlement 750.174
Obtaining a False Signature 750.273	Fraud / False Pretenses 750.218
Racketeering 750.159i	Embezzlement / Joint Account 750.181
Identity Theft 445.65	Caregiver Commingling 750.145p

Source: Emerson, C. – Elder Justice Project funded by the State of Michigan  
Teter, S. – Michigan Attorney General's Office



**WHERE TO REPORT HEALTH CARE FRAUD OF MICHIGAN'S OLDER ADULTS**

Attorney General's Health Care Fraud Division Hotline:  
1-800-24-ABUSE or 1-800-242-2873

**FEDERAL TRADE COMMISSION**

Call 1-877-987-3728 (Telemarketing, collection agencies, money scams, fraud)



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[REDACTED]

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### Purpose of Subpoena

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

The image is entirely black and contains no visible content.

[illegible]

[illegible]

A series of 20 horizontal black bars of varying lengths, stacked vertically, representing a list of redacted text. The bars are of different widths and are positioned at irregular intervals, suggesting a list of items where some are more prominent or longer than others. The bars are solid black and have no text or other markings on them.

[REDACTED]

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**Subpoena Requested**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Respectfully submitted,

Dana Nessel  
Attorney General

---

\_\_ Amanda Johnson (P01020)  
Assistant Attorney General  
Financial Crimes Division  
P.O. Box 12121  
Lansing, MI 48909  
(555)555-5555

[REDACTED]

**EXHIBIT A – TCF NATIONAL BANK**

The Michigan Attorney General seeks the following, held or maintained by TCF National Bank:

- [illegible]



Margret Williams  
6789 Main Street,  
Bluewater, MI 48040

For Feb 15, 2014 to Mar 18, 2014

Account Number

00-004428

Branch Transit Number

027943

## Account Summary

Opening Balance	\$153,038.94
Withdrawals	\$116,870.10

Closing Balance on Mar 18, 2014	\$36,168.84
---------------------------------	-------------

## Contact Information

1-800-555-5555

Contact us by phone for questions, on this statement, change of personal information, and general inquiries, 24 hours a day, 7 days a week

## You are eligible for a \$100 bonus

Scan this QR code with your Smartphone  
To find out more about a High Interest  
Savings Account – with the first \$100  
Deposit on us!



## Your Transaction Details

Date	Details	Withdrawals	Deposits	Balance
Feb 15	Opening Balance			153,038.94
Mar 7	Check #12789	116,870.10		36,801.49
	Closing Balance			\$36,846.49

Are you  
ready to  
go  
paperless?

Get your  
statements  
delivered directly  
to your email  
account.

Avoid the monthly  
\$2 paper statement  
print fee!



# Huntington Bank

**Margret Williams**  
6789 Main Street,  
Bluewater, MI 48040

Huntington Bank  
37289 Capital City Dr.  
North Lansing, MI 09371

**Customer Id:** 54688219JFSLI5  
**Account No:** 000154893367  
**Account Type:** CURRENT ACCOUNT  
**Currency:** USD  
**Issue Date:** November 28, 2014

## \*\*\* TRANSACTION HISTORY \*\*\*

DATE	PARTICULARS	WITHDRAW	DEPOSIT	BALANCE
	Balance Forward			109,000.98
30-Oct-2014	ATM #82027_____	20.00	0.00	108,980.98
02-Nov-2014	Check #2457_____	15,000.00	0.00	93,980.98
11-Nov-2014	BRGR KING_____	14.43	0.00	93,995.41
11-Nov-2014	HOME GOODS_____	74.82	0.00	93,920.59
17-Nov-2014	National/govt/inc. ____	0.00	5,503.66	99,424.25
26-Nov-2014	WHL FODS 937-264_____	108.70	0.00	99,315.55
	<b>Total</b>	<b>15,217.95</b>	<b>5,503.66</b>	<b>99,315.55</b>

## STATEMENT OF ACCOUNT FOR THE PERIOD OF 29-Oct-2014 TO 28-Nov-2014

Opening Balance	:109,000.98
Withdrawals	:15,217.95
Deposits	: 5,503.66
<b>Closing Balance</b>	<b>: 99,315.55</b>

\*\*\*\* END OF STATEMENT \*\*\*\*

# CHECK YOUR FICO SCORE ON THE APP!

760 - 850	Excellent
700 - 759	Very Good
660 - 669	Good
620 - 659	Fair
580 - 619	Poor
500 - 579	Very Poor

Huntington Bank

Page 1 of 1

**Huntington Bank**

DATE 11/02/2014 2457

PAY TO THE  
ORDER OF

Daniel Brown

\$ 15,000.00

Fifteen Thousand

DOLLARS



FOR

Margaret Williams

044000024

0154893367 2457

# Flagstar Bank

Margret Williams  
6789 Main Street,  
Bluewater, MI 48040

## Account Summary

Opening Balance	\$48,568.33
Withdrawals	\$10,217.67
Deposits	\$895.00

Closing Balance on Dec 18, 2014	\$39,245.66
---------------------------------	-------------

## Contact: 1-800-555-5555

Contact us by phone for questions, on this statement, change of personal information, and general inquiries, 24 hours a day, 7 days a week

## Your Transaction Details

Date	Details	Withdrawals	Deposits	Balance
Nov 27	Opening Balance			48,568.33
Nov 28	SS Deposit #72937		850.00	49,418.33
Nov 28	Check #1786	10,000.00		39,418.33
Dec 1	FRM MKT 2718	17.38		39,400.95
Dec 5	CVS PHA #5628	135.07		39,265.88
Dec 7	Old Navy 4920-349	65.22		39,200.66
Dec 14	ATM #83729002		45.00	39,245.66
	Closing Balance			\$39,245.66

\*\* END OF STATEMENT \*\*

For Nov 15, 2014 to Dec 18, 2014

Account Number

00-008859

Branch Transit Number

027955

## LOWEST APR YET

1-800-555-5555

Please contact your local branch to hear about our newest mortgages and auto loan rates.



## JOIN THE CUSTOMER PORTAL TODAY

JUST SCAN HERE!





## STATEMENT

Account Number: 45680007795

Routing number: 041000124

**Margret Williams**  
6789 Main Street,  
Bluewater, MI 48040

### CURRENT ACCOUNT

Period	5 Nov 2014 to 7 Dec 2014
Previous Balance	\$32,548.31
Paid Out	\$5,131.31
Paid In	\$36.52
New Balance	\$27,453.52

### CONTACT US

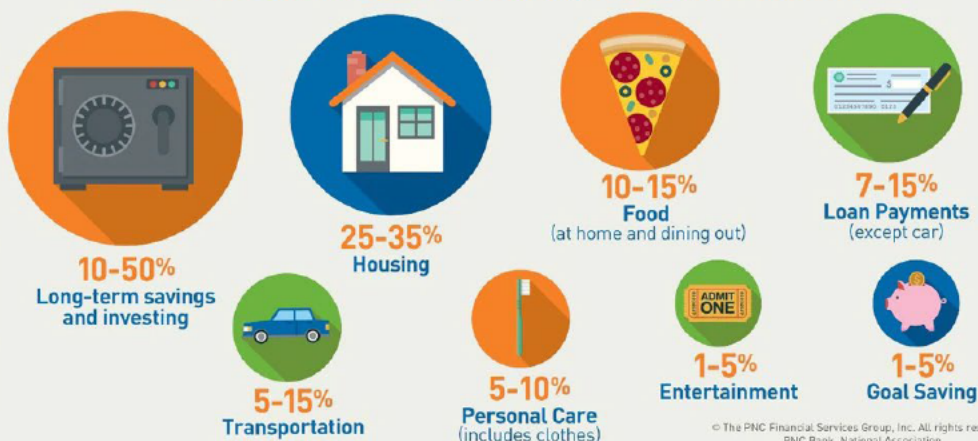
**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

Date	Type	Description	Paid In	Paid Out	Balance
05 Nov 2014		OPENING BALANCE			32,548.31
07 Nov 2014	DEBT #1029 TXN	WALGRENS		56.31	32,492.00
18 Nov 2014	CHK	CHECK # 4510		50.00	32,442.00
01 Dec 2014	PNC INT PYMT	INT ACCT ENDING IN 7796	36.52		32,478.52
04 Dec 2014	CHK	CHECK # 4511		5,000.00	27,478.52
04 Dec 2014	DEBT #1029 TXN	EXPRSS SCRIPTS		25.00	27,453.52
05 Dec 2014		CLOSING BALANCE			27,453.52

### Budget recommendations vary depending on who you ask.

PNC recommends the following monthly breakdown:







**Margret Williams**  
6789 Main St.  
Bluewater, MI 48040

## Account Statement

Account Number:	3100092-00-1001187
Product:	Yearly Fixed Annuity
Effective Date:	04/23/1999
Contract Number:	549726866KSHDE99
Statement period:	01/15/2015 – 01/16/2016
01/15/15 Balance:	\$230,930.56
01/15/16 Balance:	\$128,097.59

## SUMMARY

Interest:	\$9,237.22
Withdrawals:	\$112,070.19
Withdrawal penalty:	0.00
Current Balance:	\$128,097.59

## TRANSACTION HISTORY

Date	Description	Amount
01/17/2015	#3100092-00-1001187 INTEREST DEPOSIT	\$9,237.22
06/01/2015	CHECK #45769	\$112,070.19



## STATEMENT

Account Number: 45680007795

Routing number: 041000124

**Margret Williams**  
6789 Main Street,  
Bluewater, MI 48040

### CURRENT ACCOUNT

Period	4 Oct 2017 to 8 Nov 2017
Previous Balance	\$22,483.91
Paid Out	\$12,176.57
Paid In	\$29.92
New Balance	\$10,337.26

### CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

Date	Type	Description	Paid In	Paid Out	Balance
05 Nov 2017		OPENING BALANCE			22,483.91
07 Oct 2017	DEBT #1029 TXN	JC PNNY #92790		120.22	22,363.69
15 Oct 2017	CHK	CHECK # 4535		12,000.00	10,363.69
30 Oct 2017	DEBT #1029 TXN	DLLR TREE #890--77		6.36	10,357.33
04 Nov 2017	PNC INT PYMT	INTRST ACCT ENDING IN 7796	29.92		10,387.25
04 Nov 2017	DEBT #1029 TXN	QVC __ 8246880		49.99	10,337.26
08 Nov 2017		CLOSING BALANCE			10,337.26

### Budget recommendations vary depending on who you ask.

PNC recommends the following monthly breakdown:



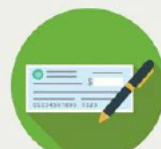
**10-50%**  
Long-term savings  
and investing



**25-35%**  
Housing



**10-15%**  
Food  
(at home and dining out)



**7-15%**  
Loan Payments  
(except car)



**5-15%**  
Transportation



**5-10%**  
Personal Care  
(includes clothes)



**1-5%**  
Entertainment



**1-5%**  
Goal Saving

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PNC Bank, National Association.

# Huntington Bank

Huntington Bank  
37289 Capital City Dr.  
North Lansing, MI 09371

**Margret Williams**  
6789 Main Street,  
Bluewater, MI 48040

**Customer Id:** 54688219JFSLI5  
**Account No:** 000154893367  
**Account Type:** CURRENT ACCOUNT  
**Currency:** USD  
**Issue Date:** November 27, 2017

## \*\*\* TRANSACTION HISTORY \*\*\*

DATE	PARTICULARS	WITHDRAW	DEPOSIT	BALANCE
	Balance Forward			80,000.44
		60.00	0.00	79,940.44
31-Oct-2017	ATM #82022454_____			
04-Nov-2017	Check #2487_____	14,000.00	0.00	65,940.44
10-Nov-2017	COSTCO 991-4844_____	50.93	0.00	65,889.51
11-Nov-2017	ARBYS_____	12.82	0.00	65,876.69
17-Nov-2017	National/govt/inc. ____	0.00	5,507.20	71,383.89
22-Nov-2017	MEIJE29832634_____	180.39	0.00	71,203.50
	<b>Total</b>	<b>14,304.14</b>	<b>5,507.20</b>	<b>71,203.50</b>

## STATEMENT OF ACCOUNT FOR THE PERIOD OF 28-Oct-2017 TO 27-Nov-2017

Opening Balance	: 80,000.44
Withdrawals	: 14,304.14
Deposits	: 5,507.20
Closing Balance	: 71,203.50

\*\*\*\* END OF STATEMENT \*\*\*\*

# CHECK YOUR FICOSCORE ON THE APP!

760 - 850	Excellent
700 - 759	Very Good
660 - 669	Good
620 - 659	Fair
580 - 619	Poor
500 - 579	Very Poor

# Huntington Bank

Huntington Bank  
37289 Capital City Dr.  
North Lansing, MI 09371

Margret Williams  
6789 Main Street,  
Bluewater, MI 48040

Customer Id: 54688219JFSLI5  
Account No: 000154893367  
Account Type: CURRENT ACCOUNT  
Currency: USD  
Issue Date: JULY 27, 2017

\*\*\* TRANSACTION HISTORY \*\*\*

DATE	PARTICULARS	WITHDRAW	DEPOSIT	BALANCE
	Balance Forward			92,652.77
29-JUN-2017	MGM GRND_____	300.00	0.00	92,352.77
29-JUN-2017	MGM GRND_____	0.00	705.06	93,057.83
1-JUL-2017	Check #2489_____	13,000.00	0.00	80,057.83
13-JUL-2017	Check #2496_____	2,000.00	0.00	78,057.83
17-JUL-2017	National/govt/inc. ____	0.00	5,506.90	83,564.73
25-JUL-2017	COSTCO_____	105.00	0.00	83,459.73
	Total	15,405.00	6,211.96	83,459.73

STATEMENT OF ACCOUNT FOR THE PERIOD OF 28-JUN-2017 TO 27-JUL-2017

Opening Balance	: 92,652.77
Withdrawals	: 15,405.00
Deposits	: 6,211.96
Closing Balance	: 83,459.73

\*\*\*\* END OF STATEMENT \*\*\*\*

CHECK YOUR  
FICOSCORE ON  
THE APP!

760 - 850	Excellent
700 - 759	Very Good
660 - 669	Good
620 - 659	Fair
580 - 619	Poor
500 - 579	Very Poor

# Huntington Bank

Huntington Bank  
37289 Capital City Dr.  
North Lansing, MI 09371

**Margret Williams**  
6789 Main Street,  
Bluewater, MI 48040

Customer Id: 54688219JFSLI5  
Account No: 000154893367  
Account Type: CURRENT ACCOUNT  
Currency: USD  
Issue Date: FEBRUARY 27, 2018

## \*\*\* TRANSACTION HISTORY \*\*\*

DATE	PARTICULARS	WITHDRAW	DEPOSIT	BALANCE
	Balance Forward			71,956.03
29-JAN-2018	ARBYS 8293-009_____	13.70	0.00	71,942.33
31-JAN-2018	AMZN #KSFI90W7269S_____	36.21	0.00	71,906.12
1-FEB-2018	Check #2309_____	50.00	0.00	71,856.12
16-FEB-2018	SECRD FUTR LLC._____	6,000.00	0.00	65,856.12
16-FEB-2018	National/govt/inc. ____	0.00	5,560.00	71,416.12
24-FEB-2018	KRGER 98655_____	105.00	0.00	71,311.12
	Total	6,204.91	5,560.00	71,311.12

## STATEMENT OF ACCOUNT FOR THE PERIOD OF 28-JAN-2018 TO 27-FEB-2018

Opening Balance	:71,956.03
Withdrawals	:6,204.91
Deposits	:5,560.00
Closing Balance	:71,311.12

\*\*\*\* END OF STATEMENT \*\*\*\*

# CHECK YOUR FICO SCORE ON THE APP!



**YOU QUALIFY FOR A NEW  
CASHBACK CREDIT CARD**

# Huntington Bank

Huntington Bank  
37289 Capital City Dr.  
North Lansing, MI 09371

**Margret Williams**  
6789 Main Street,  
Bluewater, MI 48040

Customer Id: 54688219JFSLI5  
Account No: 000154893367  
Account Type: CURRENT ACCOUNT  
Currency: USD  
Issue Date: JUNE 24, 2019

## \*\*\* TRANSACTION HISTORY \*\*\*

DATE	PARTICULARS	WITHDRAW	DEPOSIT	BALANCE
	Balance Forward			54,900.03
23-MAY-2019	SECRD FUTR LLC. _____	1,500.00	0.00	53,400.03
31-MAY-2019	KRGER 9846 _____	36.21	0.00	53,363.82
1-JUN-2019	Check #2396 _____	125.00	0.00	53,238.82
9-JUN-2019	FRST NTONAL TRNSFR 8675 _____	1,500.00	0.00	51,738.82
16-JUN-2019	National/govt/inc. ____	0.00	5,600.00	57,338.82
22-JUN-2019	Costco _____	103.23	0.00	57,235.59
	<b>Total</b>	<b>3,264.44</b>	<b>5,600.00</b>	<b>57,235.59</b>

## STATEMENT OF ACCOUNT FOR THE PERIOD OF 22-MAY-2019 TO 24-JUN-2019

Opening Balance	:54,900.03
Withdrawals	:3,264.44
Deposits	:5,600.00
Closing Balance	:57,235.59

\*\*\*\* END OF STATEMENT \*\*\*\*

# CHECK YOUR FICO SCORE ON THE APP!



**YOU QUALIFY FOR A NEW  
CASHBACK CREDIT CARD**

# Huntington Bank

Huntington Bank  
37289 Capital City Dr.  
North Lansing, MI 09371

**Margret Williams**  
6789 Main Street,  
Bluewater, MI 48040

Customer Id: 54688219JFSLI5  
Account No: 000154893367  
Account Type: CURRENT ACCOUNT  
Currency: USD  
Issue Date: JULY 26, 2019

## \*\*\* TRANSACTION HISTORY \*\*\*

DATE	PARTICULARS	WITHDRAW	DEPOSIT	BALANCE
	Balance Forward			57,235.59
23-JUN-2019	FRMS MRT #7247_____	130.43	0.00	57,105.16
31-JUN-2019	ATM #954541_____	80.00	0.00	57,025.16
1-JUL-2019	BRANCH #445931_____	0.00	200.00	57,225.16
4-JUL-2019	SECRD FUTR LLC._____	1,500.00	0.00	55,725.16
16-JUL-2019	National/govt/inc. ____	0.00	5,600.00	61,325.16
22-JUL-2019	ODAWA CASINO_____	450.00	0.00	60,875.16
	Total	2,160.43	5,800.00	60,875.16

## STATEMENT OF ACCOUNT FOR THE PERIOD OF 24-JUN-2019 TO 26-JUL-2019

Opening Balance	:57,235.59
Withdrawals	:2,160.43
Deposits	:5,800.00
Closing Balance	:60,875.16

\*\*\*\* END OF STATEMENT \*\*\*\*

# CHECK YOUR FICO SCORE ON THE APP!



**YOU QUALIFY FOR A NEW  
CASHBACK CREDIT CARD**



TCF Financial Corporation.  
200 Lake St E, Wayzata,  
MN 55391, United States

## Senior Financial Advantage

Daniel Ulysses Brown

3680 Bridgeview,

South Haven, MI 48048

### CUSTOMER SERVICE INFORMATION

WebSite: [www.TCF.com](http://www.TCF.com)  
Service Center: **1-800-555-5550**  
Hearing Impaired: 1-800-055-5555  
Para Espanol: 1-877-555-5055  
International Calls: 1-713-505-5555

March 1, 2014 through March 31, 2014  
Primary Account: 000098809675

### CHECKING SUMMARY

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$17,005.00</b>
Deposits and Additions	1	+\$116,870.10
Other Withdrawals, Fees & Charges	1	-\$11,028.97
<b>Ending Balance</b>	<b>1</b>	<b>\$122,846.13</b>

This message confirms that you have overdraft protection on your checking account.

### DEPOSITS

DATE	DESCRIPTION	AMOUNT
03/07	Deposit: Check #12789	116,870.10
<b>Total Deposits</b>		<b>\$116,870.10</b>

### WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
03/17	Withdrawal: Internal transfer to 805478	11,028.97
<b>Total Deposits</b>		<b>\$11,028.97</b>





## SERVICE CHARGE

TRANSACTIONS FOR SERVICE FEE CALCULATION	NUMBER OF TRANSACTIONS
Deposits / Credits	1
Withdrawals	1
<b>Transaction Total</b>	<b>2</b>
SERVICE FEE CALCULATION	AMOUNT
Service Fee	\$0.00
Service Fee Credit	\$0.00
<b>Net Service Fee</b>	<b>\$0.00</b>
Excessive Transaction Fees (Above 200)	\$0.00
<b>Total Service Fees</b>	<b>\$0.00</b>

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TCF Financial Corporation.  
200 Lake St E, Wayzata,  
MN 55391, United States

## Senior Financial Advantage

Daniel Ulysses Brown

3680 Bridgeview,

South Haven, MI 48048

### CUSTOMER SERVICE INFORMATION

WebSite: [www.TCF.com](http://www.TCF.com)  
Service Center: **1-800-555-5550**  
Hearing Impaired: 1-800-055-5555  
Para Espanol: 1-877-555-5055  
International Calls: 1-713-505-5555

November 1, 2014 through November 30, 2014  
Primary Account: 000098805478

### CHECKING SUMMARY

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$19,020.00</b>
Deposits and Additions	2	+\$25,000.00
Other Withdrawals, Fees & Charges	3	-\$4,460.00
<b>Ending Balance</b>	<b>1</b>	<b>\$39,560.00</b>

This message confirms that you have overdraft protection on your checking account.

### DEPOSITS

DATE	DESCRIPTION	AMOUNT
11/02	Deposit: Check #2457	15,000.00
11/28	Deposit: Check #1786	10,000.00
<b>Total Deposits</b>		<b>\$25,000.00</b>

### WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
11/05	Withdrawal: ATM #882990 Debit ending in 2883	1,400.00
11/11	Withdrawal: Internal transfer to 809675	2,500.00
11/24	Withdrawal: ATM #825694 Debit ending in 2883	560.00
<b>Total Withdrawals</b>		<b>\$4,460.00</b>



## SERVICE CHARGE

### TRANSACTIONS FOR SERVICE FEE CALCULATION

	NUMBER OF TRANSACTIONS
Deposits / Credits	2
Withdrawals	3
<b>Transaction Total</b>	<b>5</b>

### SERVICE FEE CALCULATION

	AMOUNT
Service Fee	\$0.00
Service Fee Credit	\$0.00
<b>Net Service Fee</b>	<b>\$0.00</b>
Excessive Transaction Fees (Above 200)	\$0.00
<b>Total Service Fees</b>	<b>\$0.00</b>

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TCF Financial Corporation.  
200 Lake St E, Wayzata,  
MN 55391, United States

## Senior Financial Advantage

Daniel Ulysses Brown

3680 Bridgeview,

South Haven, MI 48048

### CUSTOMER SERVICE INFORMATION

WebSite: [www.TCF.com](http://www.TCF.com)  
Service Center: **1-800-555-5550**  
Hearing Impaired: 1-800-055-5555  
Para Espanol: 1-877-555-5055  
International Calls: 1-713-505-5555

December 1, 2014 through December 31, 2014  
Primary Account: 0000098805478

### CHECKING SUMMARY

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$39,560.00</b>
Deposits and Additions	1	+5,000.00
Other Withdrawals, Fees & Charges	2	- \$9,800.00
<b>Ending Balance</b>	<b>1</b>	<b>\$34,760.00</b>

This message confirms that you have overdraft protection on your checking account.

### DEPOSITS

DATE	DESCRIPTION	AMOUNT
12/04	Deposit: Check #4511	5,000.00
<b>Total Deposits</b>		<b>\$5,000.00</b>

### WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
12/13	Withdrawal: Online Wire Trans. First NA //104000016	3,500.00
12/29	Withdrawal: ATM #825693 Debit ending in 2883	6,300.00
<b>Total Deposits</b>		<b>\$9,800.00</b>



## SERVICE CHARGE

### TRANSACTIONS FOR SERVICE FEE CALCULATION

	NUMBER OF TRANSACTIONS
Deposits / Credits	1
Withdrawals	2
<b>Transaction Total</b>	<b>3</b>

### SERVICE FEE CALCULATION

	AMOUNT
Service Fee	\$0.00
Service Fee Credit	\$0.00
<b>Net Service Fee</b>	<b>\$0.00</b>
Excessive Transaction Fees (Above 200)	\$0.00
<b>Total Service Fees</b>	<b>\$0.00</b>

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TCF Financial Corporation.  
200 Lake St E, Wayzata,  
MN 55391, United States

## Senior Financial Advantage

Daniel Ulysses Brown

3680 Bridgeview,

South Haven, MI 48048

### CUSTOMER SERVICE INFORMATION

WebSite: [www.TCF.com](http://www.TCF.com)  
Service Center: 1-800-555-5550  
Hearing Impaired: 1-800-055-5555  
Para Espanol: 1-877-555-5055  
International Calls: 1-713-505-5555

June 1, 2015, through June 31, 2015  
Primary Account: 0000098805478

### CHECKING SUMMARY

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$35,020.00</b>
Deposits and Additions	1	+112,070.19
Other Withdrawals, Fees & Charges	5	- \$12,607.33
<b>Ending Balance</b>	<b>6</b>	<b>\$147,090.19</b>

This message confirms that you have overdraft protection on your checking account.

### DEPOSITS

DATE	DESCRIPTION	AMOUNT
06/01	Deposit: Check #45769	112,070.19
<b>Total Deposits</b>		<b>\$112,070.19</b>

### WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
06/02	Withdrawal: Check #82043	2,437.33
06/11	Withdrawal: Online Wire Trans. First NA //104000016	6,000.00
06/17	Withdrawal: Check #82044	450.00
06/18	Withdrawal: Online Wire Trans. First NA //104000016	2,200.00
06/25	Withdrawal: ATM #825693 Debit ending in 2883	1,520.00
<b>Total Withdrawals</b>		<b>\$12,607.33</b>



## SERVICE CHARGE

TRANSACTIONS FOR SERVICE FEE CALCULATION		NUMBER OF TRANSACTIONS
Deposits / Credits		1
Withdrawals		5
<b>Transaction Total</b>		<b>6</b>
SERVICE FEE CALCULATION		AMOUNT
Service Fee		\$0.00
Service Fee Credit		\$0.00
<b>Net Service Fee</b>		<b>\$0.00</b>
Excessive Transaction Fees (Above 200)		\$0.00
<b>Total Service Fees</b>		<b>\$0.00</b>

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TCF Financial Corporation.  
200 Lake St E, Wayzata,  
MN 55391, United States

## Secured Future LLC.

Daniel Ulysses Brown

3680 Bridgeview,

South Haven, MI 48048

### CUSTOMER SERVICE INFORMATION

WebSite: [www.TCF.com](http://www.TCF.com)  
Service Center: 1-800-555-5550  
Hearing Impaired: 1-800-055-5555  
Para Espanol: 1-877-555-5055  
International Calls: 1-713-505-5555

October 1, 2017, through October 31, 2017  
Primary Account: 0000098804467

### CHECKING SUMMARY

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$38,803.37</b>
Deposits and Additions	2	+\$12,534.00
Other Withdrawals, Fees & Charges	2	-\$8,036.08
<b>Ending Balance</b>	<b>4</b>	<b>\$43,301.29</b>

This message confirms that you have overdraft protection on your checking account.

### DEPOSITS

DATE	DESCRIPTION	AMOUNT
10/15	Deposit: Check #4535	12,000.00
10/20	Deposit: Branch Transaction *9008	534.00
<b>Total Deposits</b>		<b>\$12,534.00</b>

### WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
10/15	Withdrawal: Marathon #83629	36.08
10/11	Withdrawal: Online Wire Trans. First NA //104000016	8,000.00
<b>Total Withdrawals</b>		<b>\$8,036.08</b>



## SERVICE CHARGE

### TRANSACTIONS FOR SERVICE FEE CALCULATION

	NUMBER OF TRANSACTIONS
Deposits / Credits	2
Withdrawals	2
<b>Transaction Total</b>	<b>4</b>

### SERVICE FEE CALCULATION

	AMOUNT
Service Fee	\$0.00
Service Fee Credit	\$0.00
<b>Net Service Fee</b>	<b>\$0.00</b>
Excessive Transaction Fees (Above 200)	\$0.00
<b>Total Service Fees</b>	<b>\$0.00</b>

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TCF Financial Corporation.  
200 Lake St E, Wayzata,  
MN 55391, United States

## Secured Future LLC.

Daniel Ulysses Brown

3680 Bridgeview,

South Haven, MI 48048

### CUSTOMER SERVICE INFORMATION

WebSite: [www.TCF.com](http://www.TCF.com)  
Service Center: **1-800-555-5550**  
Hearing Impaired: 1-800-055-5555  
Para Espanol: 1-877-555-5055  
International Calls: 1-713-505-5555

November 1, 2017, through November 30, 2017  
Primary Account: 0000098804467

### CHECKING SUMMARY

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$51,301.29</b>
Deposits and Additions	1	+\$14,000.00
Other Withdrawals, Fees & Charges	4	-\$2,184.88
<b>Ending Balance</b>	<b>5</b>	<b>\$63,116.41</b>

This message confirms that you have overdraft protection on your checking account.

### DEPOSITS

DATE	DESCRIPTION	AMOUNT
11/04	Deposit: Check #2487	14,000.00
<b>Total Deposits</b>		<b>\$14,000.00</b>

### WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
11/12	Withdrawal: Marathon #83629	29.88
11/24	Withdrawal: Home Depo #83kMI552	55.00
11/11	Withdrawal: Online Wire Trans. First NA //104000016	1,900.00
11/17	Withdrawal: Check #82044	200.00
<b>Total Withdrawals</b>		<b>\$2,184.88</b>

## SERVICE CHARGE

### TRANSACTIONS FOR SERVICE FEE CALCULATION

	NUMBER OF TRANSACTIONS
Deposits / Credits	1
Withdrawals	4
<b>Transaction Total</b>	<b>5</b>

### SERVICE FEE CALCULATION

	AMOUNT
Service Fee	\$0.00
Service Fee Credit	\$0.00
<b>Net Service Fee</b>	<b>\$0.00</b>
Excessive Transaction Fees (Above 200)	\$0.00
<b>Total Service Fees</b>	<b>\$0.00</b>



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TCF Financial Corporation.  
200 Lake St E, Wayzata,  
MN 55391, United States

## Secured Future LLC.

Daniel Ulysses Brown

3680 Bridgeview,

South Haven, MI 48048

### CUSTOMER SERVICE INFORMATION

WebSite: [www.TCF.com](http://www.TCF.com)  
Service Center: 1-800-555-5550  
Hearing Impaired: 1-800-055-5555  
Para Espanol: 1-877-555-5055  
International Calls: 1-713-505-5555

July 1, 2017, through July 31, 2017  
Primary Account: 0000098804467

### CHECKING SUMMARY

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$45,321.20</b>
Deposits and Additions	2	+\$13,031.06
Other Withdrawals, Fees & Charges	4	-\$3,164.83
<b>Ending Balance</b>	<b>6</b>	<b>\$55,187.43</b>

This message confirms that you have overdraft protection on your checking account.

### DEPOSITS

DATE	DESCRIPTION	AMOUNT
07/01	Deposit: Check #2489	13,000.00
07/05	Deposit: UPS Refund	31.06
<b>Total Deposits</b>		<b>\$13,031.06</b>

### WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
07/09	Withdrawal: Marathon #83629	40.87
07/09	Withdrawal: Marathon #83629	6.95
07/20	Withdrawal: Online Wire Trans. First NA //104000016	3,100.00
07/21	Withdrawal: AMZ order ***562356	16.99
<b>Total Withdrawals</b>		<b>\$3,164.83</b>



## SERVICE CHARGE

### TRANSACTIONS FOR SERVICE FEE CALCULATION

	NUMBER OF TRANSACTIONS
Deposits / Credits	2
Withdrawals	4
<b>Transaction Total</b>	<b>6</b>

### SERVICE FEE CALCULATION

	AMOUNT
Service Fee	\$0.00
Service Fee Credit	\$0.00
<b>Net Service Fee</b>	<b>\$0.00</b>
Excessive Transaction Fees (Above 200)	\$0.00
<b>Total Service Fees</b>	<b>\$0.00</b>

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TCF Financial Corporation.  
200 Lake St E, Wayzata,  
MN 55391, United States

## Senior Financial Advantage

Daniel Ulysses Brown

3680 Bridgeview,

South Haven, MI 48048

### CUSTOMER SERVICE INFORMATION

WebSite: [www.TCF.com](http://www.TCF.com)  
Service Center: **1-800-555-5550**  
Hearing Impaired: 1-800-055-5555  
Para Espanol: 1-877-555-5055  
International Calls: 1-713-505-5555

July 1, 2017, through July 31, 2017  
Primary Account: 000098805478

### CHECKING SUMMARY

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$100,900.80</b>
Deposits and Additions	1	+2,000.00
Other Withdrawals, Fees & Charges	4	- 3,520.00
<b>Ending Balance</b>	<b>5</b>	<b>\$99,380.80</b>

This message confirms that you have overdraft protection on your checking account.

### DEPOSITS

DATE	DESCRIPTION	AMOUNT
07/13	Deposit: Check #2496	2,000.00
<b>Total Deposits</b>		<b>\$2,000.00</b>

### WITHDRAWALS

DATE	DESCRIPTION	AMOUNT
07/11	Withdrawal: Online Wire Trans. First NA //104000016	1,100.00
07/25	Withdrawal: ATM #825694 Debit ending in 2883	500.00
07/26	Withdrawal: Online Wire Trans. First NA //104000016	1,600.00
07/29	Withdrawal: Check #3902	320.00
<b>Total Withdrawals</b>		<b>\$ 3,520.00</b>



## SERVICE CHARGE

### TRANSACTIONS FOR SERVICE FEE CALCULATION

	NUMBER OF TRANSACTIONS
Deposits / Credits	1
Withdrawals	4
<b>Transaction Total</b>	<b>5</b>

### SERVICE FEE CALCULATION

	AMOUNT
Service Fee	\$0.00
Service Fee Credit	\$0.00
<b>Net Service Fee</b>	<b>\$0.00</b>
Excessive Transaction Fees (Above 200)	\$0.00
<b>Total Service Fees</b>	<b>\$0.00</b>

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# Current Account Statement



First National Bank

**Secured Future LLC.**  
Daniel Ulysses Brown  
3680 Bridgeview,  
South Haven, MI 48048

Account #	102009329
Account Type	Business Checking
APY	0.6% per month
FNB Act Fee	\$22.00

## Your Business Hub Transactions

Statement period	27 JAN 2018 - 26 FEB 2018
Statement date	FEB 26 2018

Withdrawals	\$329.79
Deposits	\$6,160.04
Start balance	\$21,003.54
End balance	\$26,836.15
Average credit balance	N/A

### Receiving an International Payment?

BIC:	GAHSiofie67ksh
IBAN:	1234 1234 12
SWIFT:	HHUEIHHALL

Date	Description	Withdrawal	Deposit	Balance
28-JAN	OFFICE DEPO #455643	56.80		20,946.74
30-JAN	ATM 78005	200.00		20,746.74
1-FEB	Apple Music Subscription	14.99		20,731.75
9-FEB	FNB BUSINESS ACT FEE	22.00		20,709.75
11-FEB	BLUEHOST.COM TXN #78900	36.00		20,673.75
16- FEB	DIGITAL TRNFER 102009329		6,000.00	26,673.75
19- FEB	INTEREST PYMT		160.04	26,836.15

## We're Here to Help

We're happy to help however you choose to contact us.

Online FNB.com

Phone (800) 550-0555



If you change your details, such as your correspondence name or address please advise us in writing straight away. Most of the mail you receive from us concerns your money so help us make sure that it's secure.



# Current Account Statement



First National Bank

**Secured Future LLC.**  
Daniel Ulysses Brown  
3680 Bridgeview,  
South Haven, MI 48048

Account #	102008675
Account Type	Business Checking
APY	0.8% per month
FNB Act Fee	\$22.00

## Your Business Hub Transactions

Statement period	21 MAY 2019 - 23 JUN 2019
Statement date	JUN 23 2019

Withdrawals	\$232.99
Deposits	\$1,602.68
Start balance	\$11,568.02
End balance	\$12,937.71
Average credit balance	N/A

### Receiving an International Payment?

BIC:	GAHSiofie67ksh
IBAN:	1234 1234 12
SWIFT:	HHUEIHALL

Date	Description	Withdrawal	Deposit	Balance
23-MAY	DIGITAL TRNFER 102009329		1,500.00	13,068.02
25-MAY	ANGIE-CLEANING #HHJSIE889	160.00		12,908.02
1-JUN	Apple Music Subscription	14.99		12,893.03
9-JUN	FNB BUSINESS ACT FEE	22.00		12,871.03
11-JUN	BLUEHOST.COM TXN #78900	36.00		12,835.03
19-JUN	INTEREST PYMT		102.68	12,937.71

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**Phone (800) 550-0555**



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# Current Account Statement



First National Bank

**Daniel Ulysses Brown**  
3680 Bridgeview,  
South Haven, MI 48048

Account #	102008675
Account Type	Personal Checking
APY	0.4% per month
FNB Act Fee	\$12.00

## Transactions

Statement period	21 MAY 2019 - 23 JUN 2019
Statement date	JUN 23 2019

Withdrawals	\$464.31
Deposits	\$1,651.26
Start balance	\$36,539.02
End balance	\$37,725.97
Average credit balance	N/A

### Receiving an International Payment?

BIC:	GAHSiofie67ksh
IBAN:	1234 1234 12
SWIFT:	HHUEIHALL

Date	Description	Withdrawal	Deposit	Balance
24-MAY	KRGR #II790	159.34		36,379.68
25-MAY	EXON MBL 63874	42.98		36,336.70
1-JUN	Hulu	9.99		36,326.71
9-JUN	FNB ACT FEE	12.00		36,314.71
9-JUN	DIGITAL TRNFER 102009329		1,500.00	37,814.71
19-JUN	INTEREST PYMT		151.26	37,965.97
20-JUN	ATM 70320	240.00		37,725.97

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Phone (800) 550-0555



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First National Bank is authorized by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority.

# Current Account Statement



**Secured Future LLC.**  
Daniel Ulysses Brown  
3680 Bridgeview,  
South Haven, MI 48048

Account #	102008675
Account Type	Business Checking
APY	0.8% per month
FNB Act Fee	\$22.00

## Your Business Hub Transactions

Statement period	24 JUN 2019 - 25 JUL 2019
Statement date	JUN 24 2019

Withdrawals	\$88.37
Deposits	\$1,614.79
Start balance	\$12,937.71
End balance	\$14,464.13
Average credit balance	N/A

<b>Receiving an International Payment?</b>	
BIC:	GAHSiofie67ksh
IBAN:	1234 1234 12
SWIFT:	HHUEIHHALL

Date	Description	Withdrawal	Deposit	Balance
23-JUN	STAPLES TXN 79006	15.38		12,922.33
1-JUL	Apple Music Subscription	14.99		12,907.34
4-JUL	DIGITAL TRNFER 102009329		1,500.00	14,407.34
9-JUL	FNB BUSINESS ACT FEE	22.00		14,385.34
11-JUL	BLUEHOST.COM TXN #78900	36.00		14,349.34
19-JUL	INTEREST PYMT		114.79	14,464.13

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Online [FNB.com](https://www.fnb.com)  
Phone (800) 550-0555



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**2014 MICHIGAN Individual Income Tax Return MI-1040****Return is due April 15, 2015.**

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

1. Filer's First Name <b>Daniel</b>		M.I. <b>U</b>	Last Name <b>Brown</b>		2. Filer's Full Social Security No. (Example: 123-45-6789) <b>236 — 33 — 3564</b>	
If a Joint Return, Spouse's First Name <b>Rachel</b>		M.I. <b>A</b>	Last Name <b>Brown</b>		3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>856 — 80 — 2514</b>	
Home Address (Number, Street, or P.O. Box) <b>3680 Bridgeview</b>					4. School District Code (5 digits – see page 60)	
City or Town <b>South Haven</b>			State <b>MI</b>	ZIP Code <b>48048</b>		
5. <b>STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input checked="" type="checkbox"/> Filer b. <input type="checkbox"/> Spouse				6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b>  <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.		
7. <b>2014 FILING STATUS.</b> Check one. a. <input type="checkbox"/> Single b. <input checked="" type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below:				8. <b>2014 RESIDENCY STATUS.</b> Check all that apply. a. <input checked="" type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and attach Schedule NR.		

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2014 federal return.....	9a.	<u>0</u>	x	\$4,000	9a.	<u>0</u>	<u>00</u>
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.	<u>0</u>	x	\$2,500	9b.	<u>0</u>	<u>00</u>
c. Number of qualified disabled veterans .....	9c.	<u>0</u>	x	\$400	9c.	<u>0</u>	<u>00</u>
d. Claimed as dependent, see line 9 NOTE above .....	9d.	<u>    </u>			9d.	<u>0</u>	<u>00</u>
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15 .....	9e.				9e.	<u>0</u>	<u>00</u>

10. <b>Adjusted Gross Income</b> from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions) .....	10.	<u>17,098</u>	<u>56</u>
11. Additions from Schedule 1, line 9. Attach Schedule 1 .....	11.	<u>0</u>	<u>00</u>
12. <b>Total.</b> Add lines 10 and 11 .....	12.	<u>17,098</u>	<u>56</u>
13. Subtractions from Schedule 1, line 27. Attach Schedule 1 .....	13.	<u>0</u>	<u>00</u>
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" .....	14.	<u>17,098</u>	<u>56</u>
15. <b>Exemption allowance.</b> Enter amount from line 9e or Schedule NR, line 19 .....	15.	<u>0</u>	<u>00</u>
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" .....	16.	<u>17,098</u>	<u>56</u>
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425) .....	17.	<u>726</u>	<u>69</u>

**NON-REFUNDABLE CREDITS**

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan.	<u>0</u> <u>00</u>	
Attach a copy of the return (see instructions) .....	18a.	<u>0</u> <u>00</u>
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions) .....	19a.	<u>0</u> <u>00</u>
20. <b>Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17.		<u>0</u> <u>00</u>
If the sum of lines 18b and 19b is greater than line 17, enter "0" .....	20.	

Filer's Full Social Security Number

236 — 33 — 3564

21. Enter amount of Income Tax from line 20.....	21.	0	00
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642.....	22.	0	00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23.....	24.	0	00

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Attach MI-1040CR or MI-1040CR-2.....	25.	192	26
26. <b>Farmland Preservation Credit.</b> Attach MI-1040CR-5.....	26.	0	00
27. a. Federal Earned Income Tax Credit..... 27a. 17,098.56			
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06).....	27b.	496	00
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	28.	0	00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W (do not submit W-2s).....	29.	0	00
30. Estimated tax, extension payments and 2013 credit forward.....	30.		00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30.....	31.	688	26

**REFUND OR TAX DUE**

Office Use Only

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest _____ and penalty _____ if applicable (see instr.) <b>YOU OWE</b>	32.	0	00
33. <b>Overpayment.</b> If line 31 is greater than line 24, subtract line 24 from line 31.....	33.	688	26
34. <b>Credit Forward.</b> Amount of line 33 to be credited to your 2015 estimated tax for your 2015 tax return ...	34.	0	00
35. Subtract line 34 from line 33..... <b>REFUND</b>	35.	688	26

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
272471548	0098805478	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

<b>Deceased Taxpayer.</b> If Filer and/or Spouse died after December 31, 2013, enter dates below. <b>ENTER DATE OF DEATH ONLY.</b> Example: 04-15-2014 (MM-DD-YYYY)		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer	— —	Spouse	— —
<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's PTIN, FEIN or SSN	
Filer's Signature <i>Daniel Brown</i>		Preparer's Business Name (print or type)	
Date 04-14-2014		Preparer's Business Address (print or type)	
Spouse's Signature <i>Rachel Brown</i>			
Date 04/14/2014			
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.			

**Refund, credit, or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

**Pay amount on line 32.** Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to **"State of Michigan."** Print the last four digits of your **Social Security number** and **"2014 Income Tax"** on the front of your check. If paying on behalf of another taxpayer, **write the filer's name and the last four digits of their Social Security number** on the check. Do not staple your check to the return. You can pay electronically using Michigan's e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit **[www.michigan.gov/iit](http://www.michigan.gov/iit)**.

**2015 MICHIGAN Individual Income Tax Return MI-1040****Return is due April 15, 2016.**Type or print in blue or black ink. Print numbers like this: **0123456789** - NOT like this: 0 1 4 7

1. Filer's First Name <b>Daniel</b>		M.I. <b>U</b>	Last Name <b>Brown</b>		2. Filer's Full Social Security No. (Example: 123-45-6789) <b>236 — 33 — 3564</b>	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>— — — — —</b>	
Home Address (Number, Street, or P.O. Box) <b>3680 Bridgeview</b>						
City or Town <b>South Haven</b>			State <b>MI</b>	ZIP Code <b>48048</b>	4. School District Code (5 digits - see page 60) <b>— — — — —</b>	
<b>5. STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input checked="" type="checkbox"/> Filer b. <input type="checkbox"/> Spouse					<b>6. FARMERS, FISHERMEN, OR SEAFARERS</b> <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.	
<b>7. 2015 FILING STATUS.</b> Check one. d. <input checked="" type="checkbox"/> Single * If you check box "c," complete line 3 and enter spouse's full name below: e. <input type="checkbox"/> Married filing jointly f. <input type="checkbox"/> Married filing separately*					<b>8. 2015 RESIDENCY STATUS.</b> Check all that apply. d. <input checked="" type="checkbox"/> Resident e. <input type="checkbox"/> Nonresident * f. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and attach Schedule NR.	

**9. EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2015 federal return.....	9a.	<b>0</b>	x	\$4,000	9a.	<b>0</b>	<b>00</b>
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.....	9b.	<b>0</b>	x	\$2,500	9b.	<b>0</b>	<b>00</b>
c. Number of qualified disabled veterans.....	9c.	<b>0</b>	x	\$400	9c.	<b>0</b>	<b>00</b>
d. Claimed as dependent, see line 9 NOTE above.....	9d.	<b>—</b>			9d.	<b>0</b>	<b>00</b>
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15.....	9e.	<b>0</b>			9e.	<b>0</b>	<b>00</b>

10. <b>Adjusted Gross Income</b> from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions).....	10.	<b>4,028</b>	<b>76</b>
11. Additions from Schedule 1, line 9. Attach Schedule 1.....	11.	<b>0</b>	<b>00</b>
12. <b>Total.</b> Add lines 10 and 11.....	12.	<b>4,028</b>	<b>76</b>
13. Subtractions from Schedule 1, line 27. Attach Schedule 1.....	13.	<b>4,028</b>	<b>76</b>
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.	<b>0</b>	<b>00</b>
15. <b>Exemption allowance.</b> Enter amount from line 9e or Schedule NR, line 19.....	15.	<b>0</b>	<b>00</b>
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.	<b>4,028</b>	<b>76</b>
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425).....	17.	<b>171</b>	<b>22</b>

**NON-REFUNDABLE CREDITS**

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan. Attach a copy of the return (see instructions)..... 18a.	<b>0</b> <b>00</b>	
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions)..... 19a.	<b>0</b> <b>00</b>	
20. <b>Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0"..... 20.		<b>0</b> <b>00</b>

Filer's Full Social Security Number

236 — 33 — 3564

21. Enter amount of Income Tax from line 20.....	21.		0	00
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642.....	22.		0	00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.		0	00
			0	00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23 .....	24.			

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Attach MI-1040CR or MI-1040CR-2 .....	25.	212	06
26. <b>Farmland Preservation Credit.</b> Attach MI-1040CR-5.....	26.	0	00
27. a. Federal Earned Income Tax Credit..... 27a.		4028.76	
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06) .....	27b.	241	71
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	28.	0	00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W ( <b>do not submit W-2s</b> ) .....	29.	0	00
30. Estimated tax, extension payments and 2013 credit forward .....	30.		00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30 .....	31.	453	77

**REFUND OR TAX DUE**

Office Use Only

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest _____ and penalty _____ if applicable (see instr.) <b>YOU OWE</b>	32.	0	00
33. <b>Overpayment.</b> If line 31 is greater than line 24, subtract line 24 from line 31 .....	33.	453	77
	34.	0	00
34. <b>Credit Forward.</b> Amount of line 33 to be credited to your 2015 estimated tax for your 2015 tax return ...		453	77
35. Subtract line 34 from line 33..... <b>REFUND</b>	35.		

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
272471548	0098805478	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2013, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2014 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature <i>Daniel Brown</i>	Date — 4/10/2016
Spouse's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN
------------------------------

Preparer's Business Name (print or type)
--

Preparer's Business Address (print or type)
---

**Refund, credit, or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

**Pay** amount on line 32. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**



Make your check payable to **"State of Michigan."** Print the last four digits of your **Social Security number** and **"2015 Income Tax"** on the front of your check. If paying on behalf of another taxpayer, **write the filer's name and the last four digits of their Social Security number** on the check. Do not staple your check to the return. You can pay electronically using Michigan's e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit **[www.michigan.gov/iit](http://www.michigan.gov/iit)**.

# 2016 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2017.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

1. Filer's First Name Daniel		M.I. U	Last Name Brown		2. Filer's Full Social Security No. (Example: 123-45-6789) 236 — 33 — 3564	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) — — —	
Home Address (Number, Street, or P.O. Box) 3680 Bridgeview						
City or Town South Haven			State MI	ZIP Code 48048	4. School District Code (5 digits – see page 60)	
5. <b>STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input checked="" type="checkbox"/> Filer b. <input type="checkbox"/> Spouse				6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b>  — Check this box if 2/3 of your income is from farming, fishing, or seafaring.		
7. <b>2016 FILING STATUS.</b> Check one. g. <input checked="" type="checkbox"/> Single h. <input type="checkbox"/> Married filing jointly i. <input type="checkbox"/> Married filing separately*  * If you check box "c," complete line 3 and enter spouse's full name below: _____				8. <b>2016 RESIDENCY STATUS.</b> Check all that apply. g. <input checked="" type="checkbox"/> Resident h. <input type="checkbox"/> Nonresident * i. <input type="checkbox"/> Part-Year Resident *  * If you check box "b" or "c," you must complete and attach Schedule NR.		

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2016 federal return.....	9a.	0	x	\$4,000	9a.	0	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.	0	x	\$2,500	9b.	0	00
c. Number of qualified disabled veterans .....	9c.	0	x	\$400	9c.	0	00
d. Claimed as dependent, see line 9 NOTE above .....	9d.	—			9d.	0	00
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15 .....	9e.				9e.	0	00

10. <b>Adjusted Gross Income</b> from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions) .....	10.	3,208	12
11. Additions from Schedule 1, line 9. Attach Schedule 1 .....	11.	0	00
12. <b>Total.</b> Add lines 10 and 11 .....	12.	3,208	12
13. Subtractions from Schedule 1, line 27. Attach Schedule 1 .....	13.	0	00
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" .....	14.	3,208	12
15. <b>Exemption allowance.</b> Enter amount from line 9e or Schedule NR, line 19 .....	15.	0	00
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" .....	16.	3,208	12
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425) .....	17.	136	35

## NON-REFUNDABLE CREDITS

18. Income Tax Imposed by government units outside Michigan.	AMOUNT	CREDIT
Attach a copy of the return (see instructions) .....	0	00
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions) .....	0	00
20. <b>Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17.		0
If the sum of lines 18b and 19b is greater than line 17, enter "0" .....		00

Filer's Full Social Security Number

236 — 33 — 3564

21. Enter amount of Income Tax from line 20.....	21.	0	00
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642.....	22.	0	00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23.....	24.	0	00

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Attach MI-1040CR or MI-1040CR-2.....	25.	152	20
26. <b>Farmland Preservation Credit.</b> Attach MI-1040CR-5.....	26.	0	00
27. a. Federal Earned Income Tax Credit..... 27a.			
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06).....	27b.	00	00
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	28.	0	00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W ( <b>do not submit W-2s</b> ).....	29.	0	00
30. Estimated tax, extension payments and 2013 credit forward.....	30.		00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30.....	31.	152	20

**REFUND OR TAX DUE**

Office Use Only

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest _____ and penalty _____ if applicable (see instr.) <b>YOU OWE</b>	32.	0	00
33. <b>Overpayment.</b> If line 31 is greater than line 24, subtract line 24 from line 31.....	33.	152	20
34. <b>Credit Forward.</b> Amount of line 33 to be credited to your 2015 estimated tax for your 2015 tax return ...	34.	0	00
35. Subtract line 34 from line 33..... <b>REFUND</b>	35.	152	20

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
272471548	0098805478	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2013, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2017 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature <i>Daniel Brown</i>	Date 03/30/17
Spouse's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN
Preparer's Business Name (print or type)
Preparer's Business Address (print or type)

**Refund, credit, or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

**Pay amount on line 32.** Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make you check payable o' a a M a ' on the last ou d g to o you a a m e and 2 me Tax on the out o you  
check, I paying on behalf o and the suppose a a a a, am a a m a a a  
stage you check o the sta n no can pay about untill y using Michigan a- system to you Keep a copy o you sta n and suppo ing schedule o  
let you a o the a o o the sta and o check you a and a a can have a copy o you. M- 500 available when you call  
on a v

# 2017 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2018.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

1. Filer's First Name Daniel		M.I. U	Last Name Brown		2. Filer's Full Social Security No. (Example: 123-45-6789) 236 — 33 — 3564	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) — — —	
Home Address (Number, Street, or P.O. Box) 3680 Bridgeview						
City or Town South Haven			State MI	ZIP Code 48048	4. School District Code (5 digits – see page 60)	
5. <b>STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input checked="" type="checkbox"/> Filer b. <input type="checkbox"/> Spouse				6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b>  — Check this box if 2/3 of your income is from farming, fishing, or seafaring.		
7. <b>2017 FILING STATUS.</b> Check one. j. <input checked="" type="checkbox"/> Single k. <input type="checkbox"/> Married filing jointly l. <input type="checkbox"/> Married filing separately*  * If you check box "c," complete line 3 and enter spouse's full name below: _____				8. <b>2017 RESIDENCY STATUS.</b> Check all that apply. j. <input checked="" type="checkbox"/> Resident k. <input type="checkbox"/> Nonresident * l. <input type="checkbox"/> Part-Year Resident *  * If you check box "b" or "c," you must complete and attach Schedule NR.		

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2017 federal return.....	9a.	0	x	\$4,000	9a.	0	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.	0	x	\$2,500	9b.	0	00
c. Number of qualified disabled veterans .....	9c.	0	x	\$400	9c.	0	00
d. Claimed as dependent, see line 9 NOTE above .....	9d.	—			9d.	0	00
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15 .....	9e.				9e.	0	00

10. <b>Adjusted Gross Income</b> from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions).....	10.	3,705	01
11. Additions from Schedule 1, line 9. Attach Schedule 1 .....	11.	0	00
12. <b>Total.</b> Add lines 10 and 11 .....	12.	3,705	01
13. Subtractions from Schedule 1, line 27. Attach Schedule 1 .....	13.	0	00
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" .....	14.	3,705	01
15. <b>Exemption allowance.</b> Enter amount from line 9e or Schedule NR, line 19 .....	15.	0	00
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" .....	16.	3,705	01
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425) .....	17.	157	46

## NON-REFUNDABLE CREDITS

18. Income Tax Imposed by government units outside Michigan.	AMOUNT	CREDIT
Attach a copy of the return (see instructions) .....	0	00
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions) .....	0	00
20. <b>Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17.		0
If the sum of lines 18b and 19b is greater than line 17, enter "0" .....		00

Filer's Full Social Security Number

236 — 33 — 3564

21. Enter amount of Income Tax from line 20.....	21.	0	00
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642.....	22.	0	00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
		0	00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23.....	24.		

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Attach MI-1040CR or MI-1040CR-2.....	25.	159	98
26. <b>Farmland Preservation Credit.</b> Attach MI-1040CR-5.....	26.	0	00
27. a. Federal Earned Income Tax Credit.....	27a.		
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06).....	27b.	00	00
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	28.	0	00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W ( <b>do not submit W-2s</b> ).....	29.	0	00
30. Estimated tax, extension payments and 2013 credit forward.....	30.		00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30.....	31.	159	98

**REFUND OR TAX DUE**

Office Use Only

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest _____ and penalty _____ if applicable (see instr.) <b>YOU OWE</b>	32.	0	00
33. <b>Overpayment.</b> If line 31 is greater than line 24, subtract line 24 from line 31.....	33.	159	98
	34.	0	00
34. <b>Credit Forward.</b> Amount of line 33 to be credited to your 2015 estimated tax for your 2015 tax return ...		159	98
35. Subtract line 34 from line 33..... <b>REFUND</b>	35.		

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
272471548	0098805478	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2013, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2018 (MM-DD-YYYY)

Filer	— —	Spouse	— —
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**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature <i>Daniel Brown</i>	Date 02/18/2018
Spouse's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Preparer's Business Name (print or type)

Preparer's Business Address (print or type)

**Refund, credit, or zero returns.** Mail your return to: Michigan Department of Treasury, Lansing, MI 48956**Pay amount on line 32.** Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

Make you check payable o " a a M a " of the last cu d gts o you a a m a and 2 me TAC on the out o you  
check, I paying on behalf o and the suppose a a a a, am a a a a a a m a on the check. Do not  
signle you check o the stu n no can pay about credit y using Michigan a a, signle a a a a Keep a copy o you stu n and suppo ing schedule o  
let you a o the a o a ma tan and o check you a and a a can have a copy o you. M. Tell you later when you a at  
on a v

# 2018 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2019.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

1. Filer's First Name Daniel		M.I. U	Last Name Brown		2. Filer's Full Social Security No. (Example: 123-45-6789) 236 — 33 — 3564	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) — — —	
Home Address (Number, Street, or P.O. Box) 3680 Bridgeview						4. School District Code (5 digits – see page 60)
City or Town South Haven		State MI	ZIP Code 48048			
5. <b>STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input checked="" type="checkbox"/> Filer b. <input type="checkbox"/> Spouse				6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b>  — Check this box if 2/3 of your income is from farming, fishing, or seafaring.		
7. <b>2018 FILING STATUS.</b> Check one. m. <input checked="" type="checkbox"/> Single n. <input type="checkbox"/> Married filing jointly o. <input type="checkbox"/> Married filing separately*  * If you check box "c," complete line 3 and enter spouse's full name below: _____				8. <b>2018 RESIDENCY STATUS.</b> Check all that apply. m. <input checked="" type="checkbox"/> Resident n. <input type="checkbox"/> Nonresident * o. <input type="checkbox"/> Part-Year Resident *  * If you check box "b" or "c," you must complete and attach Schedule NR.		

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2018 federal return.....	9a.	0	x	\$4,000	9a.	0	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.	0	x	\$2,500	9b.	0	00
c. Number of qualified disabled veterans .....	9c.	0	x	\$400	9c.	0	00
d. Claimed as dependent, see line 9 NOTE above .....	9d.	—			9d.	0	00
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15 .....	9e.				9e.	0	00

10. <b>Adjusted Gross Income</b> from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions) .....	10.	4,213	11
11. Additions from Schedule 1, line 9. Attach Schedule 1 .....	11.	0	00
12. <b>Total.</b> Add lines 10 and 11 .....	12.	4,213	11
13. Subtractions from Schedule 1, line 27. Attach Schedule 1 .....	13.	0	00
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" .....	14.	4,213	11
15. <b>Exemption allowance.</b> Enter amount from line 9e or Schedule NR, line 19 .....	15.	0	00
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" .....	16.	4,213	11
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425) .....	17.	179	05

## NON-REFUNDABLE CREDITS

18. Income Tax Imposed by government units outside Michigan.	AMOUNT		CREDIT	
Attach a copy of the return (see instructions) .....	18a.	0	00	18b.
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions) .....	19a.	0	00	19b.
20. <b>Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17.				
If the sum of lines 18b and 19b is greater than line 17, enter "0" .....	20.			



Filer's Full Social Security Number

236 — 33 — 3564

21. Enter amount of Income Tax from line 20.....	21.	0	00
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642.....	22.	0	00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
		0	00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23.....	24.		

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Attach MI-1040CR or MI-1040CR-2.....	25.	192	26
26. <b>Farmland Preservation Credit.</b> Attach MI-1040CR-5.....	26.	0	00
27. a. Federal Earned Income Tax Credit.....	27a.	4,213.11	
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06).....	27b.	252	79
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	28.	0	00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W ( <b>do not submit W-2s</b> ).....	29.	0	00
30. Estimated tax, extension payments and 2013 credit forward.....	30.		00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30.....	31.	445	05

**REFUND OR TAX DUE**

Office Use Only

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest _____ and penalty _____ if applicable (see instr.) <b>YOU OWE</b>	32.	0	00
33. <b>Overpayment.</b> If line 31 is greater than line 24, subtract line 24 from line 31.....	33.	445	05
34. <b>Credit Forward.</b> Amount of line 33 to be credited to your 2015 estimated tax for your 2015 tax return ...	34.	0	00
35. Subtract line 34 from line 33..... <b>REFUND</b>	35.	445	05

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
272471548	0098805478	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2013, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2018 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature <i>Daniel Brown</i>	Date 03/19/2019
Spouse's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN
------------------------------

Preparer's Business Name (print or type)
--

Preparer's Business Address (print or type)
---


**Refund, credit, or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956****Pay amount on line 32.** Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to **"State of Michigan."** Print the last four digits of your **Social Security number** and **"2018 Income Tax"** on the front of your check. If paying on behalf of another taxpayer, **write the filer's name and the last four digits of their Social Security number** on the check. Do not staple your check to the return. You can pay electronically using Michigan's e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit **[www.michigan.gov/it](http://www.michigan.gov/it)**.

## Charging Summary Organized By Count

[illegible]

[illegible]

<b>STATE OF MICHIGAN</b> <b>55TH JUDICIAL DISTRICT</b> <b>30TH JUDICIAL CIRCUIT</b> District Court ORI: MI33085J 313 West Kalamazoo Street, Lansing, MI 48933 517-483-6500		<b>COMPLAINT</b> <b>FELONY</b>		<b>JUDGE</b> <b>DISTRICT:</b> <b>CIRCUIT:</b>	
<b>THE PEOPLE OF THE</b> <b>STATE OF MICHIGAN</b>		V <b>Dan Ulysses Brown</b> <b>3680 Bridgeview</b> <b>South Haven, MI</b>		Victim or complainant <b>Margaret Williams</b>	
				Complaining Witness <b>SA Miranda Reichts</b>	
Co-defendant(s) (If known)				Date: On or about <b>2/01/2014 – 9/01/2018</b>	
City/Twp./Village <b>Blue Water</b>	County in Michigan <b>Van Buren</b>	Defendant TCN	Defendant CTN	Defendant SID	Defendant DOB Put DOB in Ref. No. row 1 on MC97
Police agency report no. <b>2021-12345</b>	Charge <b>See below</b>	Maximum penalty <b>See below</b>			
[ ] A sample for chemical testing for DNA identification profiling is			Oper./Chauf.	Vehicle Type	Defendant DLN
on file with the Michigan State Police from a previous case.			CDL		
Witnesses					
<b>SA Miranda Reichts</b> <b>Margaret Williams</b> <b>Norman Smith</b>		<b>Samuel Colt</b> <b>Robin Jody</b> <b>Bonnie Clyde</b>		<b>Det Sgt Wayne Campbell</b> <b>Robert S. Jones</b> 	

STATE OF MICHIGAN, COUNTY OF Van Buren

The complaining witness says that on the date and at the location described, the defendant, contrary to law,

**COUNT 1: CRIMINAL ENTERPRISES – CONDUCTING**

being a person employed by or associated with enterprise, to wit: Secured Future LLC and Senior Financial Advantage, did knowingly conduct or participate in the affairs of the enterprise directly or indirectly through a pattern of racketeering activity, consisting of two or more of the following incidents of racketeering, to wit:

on or about March 2014, in the County of Van Buren, in Bluewater, defendant did commit the following offense for financial gain, to wit: Embezzlement by an Agent of \$100,000 or more contrary to MCL 750.174; (Massachusetts Mutual);

on or about November 2014, in the County of Van Buren, in Bluewater, defendant did commit the following offense for financial gain, to wit: Embezzlement by an Agent of \$1,000 or more contrary to MCL 750.174; (Huntington);

on or about November 2014, in the County of Van Buren, in Bluewater, defendant did commit the following offense for financial gain, to wit: Embezzlement by an Agent of \$1,000 or more contrary to MCL 750.174; (Flagstar);

on or about December 2014, in the County of Van Buren, in Bluewater, defendant did commit the following offense for financial gain, to wit: Embezzlement by an Agent of \$1,000 or more contrary to MCL 750.174; (PNC);

which had the same or substantially similar result, participant, or victim, and which amount to or pose a threat of continued criminal activity; contrary to MCL 750.159i(1). [750.159i]

FELONY: 20 Years and/or \$100,000.00; criminal forfeiture of proceeds, substituted proceeds, and instrumentalities of racketeering listed on attached notification (see MCL 750.159j(4)); court may order court costs, costs of investigation, and/or costs of prosecution.

**COUNT 2: EMBEZZLEMENT - FROM A VULNERABLE ADULT - \$100,000.00 OR MORE** did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of Margaret Williams, directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult the money or property having a value of \$100,000.00 or more; contrary to MCL 750.174a(7)(a). [750.174A7A]

**FELONY:** 5 Years and/or \$10,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact at trial. See *Southern Union Co. v United States* 567 U.S. \_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

**COUNT 3: EMBEZZLEMENT - FROM A VULNERABLE ADULT - \$1,000.00 OR MORE BUT LESS THAN \$20,000.00** did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of Margaret Williams (Lincoln Financial June 2015), directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult, the money or property having a value of \$1,000.00 or more but less than \$20,000.00; contrary to MCL 750.174a(4)(a). [750.174A4A]

**FELONY:** 5 Years and/or \$10,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact at trial. See *Southern Union Co. v United States* 567 U.S. \_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

**COUNT 4: EMBEZZLEMENT - FROM A VULNERABLE ADULT - \$1,000.00 OR MORE BUT LESS THAN \$20,000.00** did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of, Margaret Williams (PNC Bank October 2016) directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult, the money or property having a value of \$1,000.00 or more but less than \$20,000.00; contrary to MCL 750.174a(4)(a). [750.174A4A]

**FELONY:** 5 Years and/or \$10,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact at trial. See *Southern Union Co. v United States* 567 U.S. \_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

**COUNT 5: EMBEZZLEMENT - FROM A VULNERABLE ADULT - \$1,000.00 OR MORE BUT LESS THAN \$20,000.00** did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of Margaret Williams (Huntington Bank November 2016), directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult, the money or property having a value of \$1,000.00 or more but less than \$20,000.00; contrary to MCL 750.174a(4)(a). [750.174A4A]

FELONY: 5 Years and/or \$10,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact at trial. See *Southern Union Co. v United States* 567 U.S. \_\_\_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

**COUNT 6: EMBEZZLEMENT - FROM A VULNERABLE ADULT - \$1,000.00 OR MORE BUT LESS THAN \$20,000.00**

did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of Margaret Williams (Huntington Bank July 1, 2017), directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult, the money or property having a value of \$1,000.00 or more but less than \$20,000.00; contrary to MCL 750.174a(4)(a). [750.174A4A]

FELONY: 5 Years and/or \$10,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact at trial. See *Southern Union Co. v United States* 567 U.S. \_\_\_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

**COUNT 7: EMBEZZLEMENT - FROM A VULNERABLE ADULT - \$1,000.00 OR MORE BUT LESS THAN \$20,000.00**

did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of Margaret Williams (Huntington Bank July 13, 2017), directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult, the money or property having a value of \$1,000.00 or more but less than \$20,000.00; contrary to MCL 750.174a(4)(a). [750.174A4A]

FELONY: 5 Years and/or \$10,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact at trial. See *Southern Union Co. v United States* 567 U.S. \_\_\_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

**COUNT 8: EMBEZZLEMENT - FROM A VULNERABLE ADULT - \$1,000.00 OR MORE BUT LESS THAN \$20,000.00**

did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of Margaret Williams (Huntington Bank February 2018), directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult, the money or property having a value of \$1,000.00 or more but less than \$20,000.00; contrary to MCL 750.174a(4)(a). [750.174A4A]

FELONY: 5 Years and/or \$10,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact at trial. See *Southern Union Co. v United States* 567 U.S. \_\_\_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

**COUNT 9: EMBEZZLEMENT - FROM A VULNERABLE ADULT - \$1,000.00 OR MORE BUT LESS THAN \$20,000.00**

did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of Margaret Williams (Huntington Bank May 2018), directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult, the money or property having a value of \$1,000.00 or more but less than \$20,000.00; contrary to MCL 750.174a(4)(a). [750.174A4A]

FELONY: 5 Years and/or \$10,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact at trial. See *Southern Union Co. v United States* 567 U.S. \_\_\_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

**COUNT 10: EMBEZZLEMENT - FROM A VULNERABLE ADULT - \$1,000.00 OR MORE BUT LESS THAN \$20,000.00**

did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of Margaret Williams (Huntington Bank June 2018), directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult, the money or property having a value of \$1,000.00 or more but less than \$20,000.00; contrary to MCL 750.174a(4)(a). [750.174A4A]

FELONY: 5 Years and/or \$10,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact at trial. See *Southern Union Co. v United States* 567 U.S. \_\_\_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

**COUNT 11: TAXES-FAILURE TO FILE FALSE RETURN/PAYMENT**

did with the intent to defraud or evade the payment of tax, or part of a tax, make a false or fraudulent Income Tax return or payment as required by MCL 206.315; contrary to MCL 205.27(1)(b). [205.271A] (2016)

FELONY: 5 Years and/or \$5,000.

**COUNT 12: TAXES-FAILURE TO FILE FALSE RETURN/PAYMENT**

did with the intent to defraud or evade the payment of tax, or part of a tax, make a false or fraudulent Income Tax return or payment as required by MCL 206.315; contrary to MCL 205.27(1)(b). [205.271A] (2017)

FELONY: 5 Years and/or \$5,000.

**COUNT 13: TAXES-FAILURE TO FILE FALSE RETURN/PAYMENT**

did with the intent to defraud or evade the payment of tax, or part of a tax, make a false or fraudulent Income Tax return or payment as required by MCL 206.315; contrary to MCL 205.27(1)(b). [205.271A] (2018)

FELONY: 5 Years and/or \$5,000.



Court shall order law enforcement to collect a DNA identification profiling sample before sentencing or disposition, if not taken at arrest.

☐ The complaining witness asks that the defendant be apprehended and dealt with according to law.

Warrant authorized on _____ by: <div style="text-align: right; font-size: small;">Date</div>
Assistant Attorney General Financial Crimes Division
<input type="checkbox"/> Security for costs posted

I declare under the penalties of perjury that this complaint has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

\_\_\_\_\_  
Complaining Witness Signature

\_\_\_\_\_  
Date

## Interview Questions for Norman Smith

1.

or

e doctor?

c.

g.

[REDACTED]

21.

[REDACTED]

## Interview Questions for Margaret Williams

1.

15.

[REDACTED]

33.

[REDACTED]

[illegible]

Interview Questions for Samuel Colt, [REDACTED]

1. [REDACTED]

14. [REDACTED]

Brown?



## Interview Questions for Robin Jody

1.

20.

[REDACTED]

## Interview Questions for Margaret Williams's [REDACTED]

1. [REDACTED]

## Interview Questions for Daniel Brown

1.

18.

[REDACTED]

## Trial Questions for Margaret Williams

1.

c.

28.

45.

[REDACTED]

54.

[REDACTED]



## Trial Questions for Robin Jody

1.

c.

[REDACTED]

Trial Questions for [REDACTED] Harold Callahan

1.

25.



## Trial Cross Examination Questions for Daniel Brown

1.

# Case Study 2:

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## Financial Exploitation by a Family Member

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #1	<b>REPORT DATE</b> December 12, 2021

**Complaint: Elder Financial Exploitation**

**Report Type: Complainant Interview**

**Complainant(s)**

Randy & Blair Lansing  
5312 Steven Rd. Apt B4  
Harambe, MI

Manhattan County Michigan

Relation: Randy is the victim's son, Blair is Randy's wife

**Victim**

Leona Lansing (Randy's mother) YOB: 1931

Trinity Inn, #804

30114 East Eight Mile Rd.

Bush Township, MI

Deceased: November 2021

Relations: Leona is the mother of Randy Lansing, Andrea Motts, and Andrew Lansing.

**Suspect(s)**

[REDACTED]

[REDACTED]

[REDACTED]

## **Information**

In December 2021, I was assigned to investigate a complaint of elder financial abuse submitted by Randy Lansing.

Since 2014, Leona Lansing has required third party assistance with daily living. By 2016, Leona Lansing was diagnosed with dementia. In 2017, Leona Lansing was diagnosed with Alzheimer's disease.

Randy Lansing states that his sister Andrea Motts took over \$100,000.00 from Mom/ Leona Lansing between 2013 and 2019. Randy also discovered between 2016 and 2020, Allison Motts (granddaughter of victim and daughter of Andrea Motts) had been paying her car insurance via direct withdrawals from Grandmother/ Leona Lansing 's accounts. These insurance premium payments totaled approximately \$14,000.00.

In 2020, Leona Lansing was awarded a \$132,087.53 civil judgment against Andrea Motts.

## **Interview with Complainants Randy Lansing and Blair Lansing**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



- [illegible]

- [REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

[REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

**Additional Witnesses**

[REDACTED]

**Witnesses**

- [REDACTED]

- [REDACTED]

•

[REDACTED]

I

[REDACTED]

I

[REDACTED]

**Evidence:**

[REDACTED]

[REDACTED]

[REDACTED]

**Status**

Open pending further investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-012345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #2	<b>REPORT DATE</b> December 20, 2021

**Complaint: Elder Financial Exploitation**

**Supplemental Report #2:** [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Status:**

Open pending further investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #3	<b>REPORT DATE</b> January 8, 2022

### Complaint: Elder Financial Exploitation

#### Supplemental Report #3:

[REDACTED]

[REDACTED]

[REDACTED]

#### Records Request from Attorney Don Keiffer

[REDACTED]

[REDACTED]

#### Evidence:

These items were saved and logged into evidence as follows:

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

**Status**

Open pending further investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-012345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #4	<b>REPORT DATE</b> January 20, 2022

**Complaint: Elder Financial Exploitation**

**Supplemental Report #4:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Follow-Up Interview with**

[REDACTED]

[REDACTED]

[REDACTED]



\_\_\_\_\_

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

1. [REDACTED]

• [REDACTED]

\_\_\_\_\_

**Status**

Open pending further investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #5	<b>REPORT DATE</b> February 17, 2022

**Complaint: Elder Financial Exploitation**

**Supplemental Report #5:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Status:**

Open pending further investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #6	<b>REPORT DATE</b> February 20, 2022

### **Complaint: Elder Financial Exploitation**

**Supplemental Report #6:** [REDACTED]

#### **Information:**

In December 2021, I was assigned to investigate a complaint of elder financial abuse submitted by Randy Lansing. Since 2014, Leona Lansing has required third party assistance with daily living.

In 2016, Leona was diagnosed with dementia. In 2017, Leona was diagnosed with Alzheimer's disease.

Between 2013 and 2019, Randy Lansing states that his sister, Andrea Motts took over \$120,000.00 from their mother, Leona Lansing. Randy Lansing also discovered that granddaughter Allison Motts had been paying her personal car insurance via direct withdrawals, from Leona Lansing's accounts. These insurance premium payments totaled over \$14,000.00.

**Re-interview with** [REDACTED]

[REDACTED]

[REDACTED]

■ [REDACTED]

■ [REDACTED]

■ [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

[REDACTED]

**Report Status:**

Open pending further investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #7	<b>REPORT DATE</b> April 3, 2022

**Complaint: Elder Financial Exploitation**

**Report Type:** [REDACTED]

**Suspect:**

Andrea Motts  
17902 Maine Street.  
Roselawn, MI

**Background Information:**

By 2016, Leona Lansing was diagnosed with dementia. Since 2011, Andrea Motts was acting as Leona Lansing's Power of Attorney. As the stolen money spreadsheet demonstrates, Andrea Motts also had access to Leona Lansing's bank accounts and information.

Between 2016 and 2020, granddaughter Allison Motts had been paying her personal car insurance via direct withdrawals from Leona Lansing's accounts. These insurance premium payments totaled over \$14,000.00.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

- [REDACTED]

[REDACTED]

[REDACTED]

- [REDACTED]

**Evidence:**

[REDACTED]

**Report Status:**

Open pending further investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #8	<b>REPORT DATE</b> June 2, 2022

**Complaint: Elder Financial Exploitation**

**Supplemental Report #8:**

[REDACTED]

**Investigation:**

I [REDACTED]  
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

[REDACTED]

[REDACTED]

**Status:**

Open pending further investigation.



<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #9	<b>REPORT DATE</b> June 12, 2022

**Complaint: Elder Financial Exploitation**

**Supplemental Report #9:** [REDACTED]

**Witness**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Status:**

Open Pending Further Investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #10	<b>REPORT DATE</b> June 19, 2022

**Complaint: Elder Financial Exploitation**

**Supplemental Report #10:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

[REDACTED]

**Status:**

Open Pending Further Investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #11	<b>REPORT DATE</b> July 6, 2022

**Complaint: Elder Financial Exploitation**

**Supplemental Report #11:**

[REDACTED]

**Follow Up with**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Report Status:**  
Open pending further investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #12	<b>REPORT DATE</b> July 10, 2022

**Complaint: Elder Financial Exploitation**

**Supplemental Report #12:**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

[REDACTED]

**Report Status:**

Open pending further investigation

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #13	<b>REPORT DATE</b> August 13, 2022

**Complaint: Elder Financial Exploitation**

**Supplemental Report #13:** [REDACTED]

**Investigation Summary:**

[REDACTED]

[REDACTED]

[REDACTED]

**Warrant Request and Authorization:**

On July 17, 2022, I requested a 4-count felony warrant of: (1) Embezzlement from Vulnerable Adult (Leona Lansing) for the years 2017, 2018, and 2019 in the total amount of \$50,000 or more but less than \$100,000, (2) False Tax Return for the year 2017, (3) False Tax Return for the year 2018, and (4) False Tax Return for the year 2019, from the Manhattan County Prosecutors Office.

On Aug 10, 2022, Manhattan County APA Charlie Skinner authorized the warrant for Andrea Motts.

On August 11, 2022, the Honorable Rena Adler, 93<sup>rd</sup> District Court, authorized a four-count felony warrant for Andrea Motts. The case was assigned docket number 22-06780-FY.

After the warrant was authorized, I relayed the information to assigned APA Charlie Skinner and Victim Advocate Charlotte Russe.



On August 11, 2022, I attempted to locate Andrea Motts at her residence to arrest her on the warrant. She was unable to be located at her residence.

**Report Status:** Open

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #14	<b>REPORT DATE</b> August 21, 2022

## **Complaint: Elder Financial Exploitation**

### **Supplemental Report #14: Arraignment of Andrea Motts**

#### **Defendant:**

Andrea Motts  
17902 Maine Street  
Roselawn, MI

#### **Contact with Andrea Motts**

On August 12, 2022, I spoke with Andrea Motts via telephone and the phone call was recorded. I told Motts a warrant had been authorized by the 93<sup>rd</sup> District Court and entered into LEIN. Motts confirmed she knew where the court was located and agreed to turn herself in on Friday August 20, 2022, by 9 a.m.

#### **Arraignment:**

On August 20, 2022, I met Andrea Motts at the 93<sup>rd</sup> District Court at approximately 8:30 a.m. Motts was arraigned by Judge Al Waysright. Motts was given a \$7,500 personal recognizance bond. The pre-exam conference was scheduled on September 1, 2022 ,at 8:30 a.m. via zoom. The probable cause hearing was scheduled for September 8, 2022, at 8:30 a.m. in person. The court held and entered the warrant.

#### **Evidence:**

[REDACTED]

#### **Report Status:**

Open

<b>OFFICER NAME</b> Officer Will McAvoy	<b>INCIDENT REPORT</b> 2021-12345	<b>COMPLAINANT</b> Randy & Blair Lansing
<b>ADDRESS OF AGENCY</b> 100 W. Main Street, Seneca Hills, 34234	<b>REPORT NUMBER</b> Report #15	<b>REPORT DATE</b> September 13, 2022

**Complaint: Elder Financial Exploitation**

**Supplemental Report #15:**

[REDACTED]

**Accused:**

[REDACTED]

[REDACTED]

[REDACTED]

**Evidence:**

[REDACTED]

**Report Status:**

Open



# Seneca Hills Police Department

Evidence Log  
Case No.: 2021-12345

Evidence Number	Date In	Recovered By	Description of Item
001	12/12/2021	Ofc McAvoy	[REDACTED]
002	12/12/2021	Ofc McAvoy	[REDACTED]
003	12/12/2021	Ofc McAvoy	[REDACTED]
004	01/07/2022	Ofc McAvoy	[REDACTED]
005	01/07/2022	Ofc McAvoy	[REDACTED]
006	01/07/2022	Ofc McAvoy	[REDACTED]
007	01/07/2022	Ofc McAvoy	[REDACTED]
008	01/07/2022	Ofc McAvoy	[REDACTED]
009	01/07/2022	Ofc McAvoy	[REDACTED]
010	02/20/2022	Ofc McAvoy	[REDACTED]
011	04/03/2022	Ofc McAvoy	[REDACTED]
012	05/05/2022	Ofc McAvoy	[REDACTED]
013	06/01/2022	Ofc McAvoy	[REDACTED]
014	06/18/2022	Ofc McAvoy	[REDACTED]
015	07/10/2022	Ofc McAvoy	[REDACTED]
016	08/20/2022	Ofc. McAvoy	[REDACTED]
017	09/03/2022	Ofc. McAvoy	[REDACTED]

# Vulnerable Adult Incident Report

NAME LEONA LANSING	AGE 91	DOB xx/xx/1931	EMERGENCY CONTACT	PHONE (123) 456-7890
DATE REPORTED 12/2019	TIME REPORTED	DATE AND TIME INCIDENT OCCURED 2011-2017	FILE NO: 2021-12345	
INCIDENT LOCATION 30114 East Eight Mile Road, Bush Township, MI			REPORTING OFFICER	

## VULNERABLE + HARM = MANDATORY Reporting to Adult Protective Services at (855) 444-3911

### WHEN ABUSE/NEGLECT/EXPLOITATION IS SUSPECTED

1. Determine if the victim is a Vulnerable Adult (VA)
2. Determine whether the VA can see, hear and communicate ideas. Cognition may be diminished before competency (see below).
3. Determine harm, if any to the VA
4. Determine whether you are required to report to APS or others
5. Evidence and forms for collection
6. Crimes and elements

#### 1A. Is the Victim a vulnerable Adult? (Documenting lack of ability to care for self can be important)

- ☒ Victim over 18  
☐ Victim needs help with ADLs (Activities of Daily Living):

- |   |   |
|---|---|
| <input type="checkbox"/> Walking        | <input type="checkbox"/> Sitting            |
| <input type="checkbox"/> Cooking        | <input type="checkbox"/> Getting Water      |
| <input type="checkbox"/> Bathing        | <input type="checkbox"/> Getting out of bed |
| <input type="checkbox"/> Transportation | <input type="checkbox"/> Taking medication  |
| <input type="checkbox"/> Doctor visits  |   |

- ☐ Unable to protect self from abuse, neglect or exploitation  
 (Vulnerable Adult MCL 750.145m(u))

Comments (if the victim is not vulnerable, continue with normal investigation): Victim is deceased; was vulnerable at time of death

#### 1B. Activities of Daily Living (ADL'S)

Ability to Care for Self (bathing, grooming, transportation, walking, toileting etc.)

Level of Function: ☐ Independent ☐ Needs Support ☐ Needs Assistance  
☒ Total Care Describe: Diagnosed with Alzheimer's in 2014

#### 1C. Instrumental Activities of Daily Living (IADL'S)

Financial Decision-Making (bills, donations, investments, real estate, wills, protect assets, resist fraud etc.)

Level of Function: ☐ Independent ☐ Needs Support ☐ Needs Assistance  
☒ Total Care Describe:

#### 1D. Medical Decision-Making (express a choice and understand, appreciate, reason about health info, etc.)

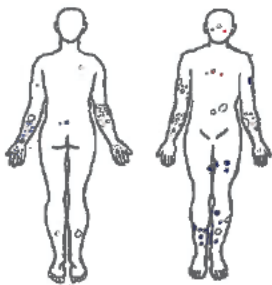
Level of Function: ☐ Independent ☐ Needs Support ☐ Needs Assistance  
☒ Total Care Describe: ☐ Guardian ☐ Conservator

Dr. Name and number: Dr. Ally Ways-Followup 987-654-3210

### PHYSICAL RISK ASSESSMENT

If the adult is vulnerable, is there harm? ☐ Abuse ☐ Neglect ☒ Financial

- |   |   |  |  |
|---|---|--|--|
| <input type="checkbox"/> Extremely soiled bedding     | <input type="checkbox"/> Lock on victim's door      | <input type="checkbox"/> Smell of rotting flesh                | <input type="checkbox"/> Narcotic medication                     |
| <input type="checkbox"/> Soiled Bandages              | <input type="checkbox"/> Bilateral grip marks       | <input type="checkbox"/> Evidence of cleaning prior to arrival | <input type="checkbox"/> Filthy living conditions for victim     |
| <input type="checkbox"/> Victim is in pain            | <input type="checkbox"/> Foul Smell                 | <input type="checkbox"/> Inconsistent explanation of care      | <input type="checkbox"/> Unusual physical signs                  |
| <input type="checkbox"/> Dehydrated                   | <input type="checkbox"/> Stopped seeing doctor      | <input type="checkbox"/> Lack of food/malnutrition             | <input type="checkbox"/> No sign of pain reliever (aspirin etc.) |
| <input type="checkbox"/> Medication /lack or improper | <input type="checkbox"/> Lack of access to mobility |  |  |



#### Body Image Diagram Describe injury (redness, bruising etc.)

Older adults can experience bruising in dotted areas - Note anything unusual or outside the area.

#### Medical Treatment

- ☒ None  
☐ Will seek own doctor  
☐ First Aid  
☐ EMT\* EMT at scene ☐ Yes ☐ No  
 Name(s): \_\_\_\_\_  
☐ Hospital \*\* Name: \_\_\_\_\_  
 Attending Physician: \_\_\_\_\_  
☐ Refused Medical Aid  
☐ Medical Release Form from victim ☐ Yes ☐ No  
☐ Medical Release Form from Guardian or conservator? ☐ Yes ☐ No  
 Crime victim information given to victim? ☐ Yes ☐ No  
 Protective Services Referral? ☐ Yes ☐ No

#### Residence Type? (When victim is found)

- ☐ Private  
☐ Public Housing  
☐ Assisted Living  
☐ Licensed Nursing Home  
☐ Hospital  
☐ Homeless  
☐ Unknown  
☐ AFC Home (Licensed or not)  
☒ Other: Victim deceased

If the adult is vulnerable and has been harmed, consent is often an issue. It is important to ask the right questions.

☐ Confusion

☐ Possible Intimidation

☐ Possible Infection or Fever

**Possible questions include:**

Are you in pain?

Would you like to be cleaned up?

When was the last time you ate?

Are you thirsty?

Would you like salve for your wound?

Would you like to see a doctor?

**\*\*If the adult has open wounds and is refusing to see the doctor it may be because they have been told the caregiver will go to jail and the adult will be in a nursing home. See Parasitic Living**

**FINANCIAL HARM- APS also takes reports of financial harm to vulnerable adults**

☐ Parasitic Living: "Caregiver" sole source of income is the victim

☒ One person controls the money

☐ Poor or no care being given to the victim

☐ Not providing adequate care to the victim because it would require "caregiver" to pay for care instead of spending money on the "caregivers" desires or needs

☐ "Caregiver" may fail to seek adequate medical attention to avoid criminal charges of vulnerable adult abuse neglect

**Other Financial Harm**

Controlled by ☐ Victim ☒ Other:

Bank Account (Institution): \_\_\_\_\_ See Accompanying Report

Bank Account Number: \_\_\_\_\_

☐ Ownership of property damages (deeds, car titles, accts)

☒ Misuse of legal documents (DPOA, guardianship, conservatorship – depleting VA assets

☐ New friend – church, grocery store, estranged family member

☒ One person controls money, no audit, no second look

☒ Power of Attorney- Since 2012 DPOA require a signed acknowledgement to keep receipts, no joint account and no gifts to self

☐ Second mortgage or reverse mortgage

☐ Quit Claim deed

☐ New auto the victim does not drive

☐ New or missing credit cards

☐ Missing valuables or antiques

**COGNITION is not an all or nothing matter. Current research shows that financial savvy may decline in every human brain after the age of 60 regardless of how smart you are. Ask questions that help you find out if the person understands the consequences of their actions.**

**Current contact with Adult Protective Services**

☐ The matter has been reported to APS

☐ APS has determined the victim is an adult in need of assistance

☐ A case worker is assigned

☐ Contact information for APS provided: \_\_\_\_\_

Describe: Add name and contact information for APS and the date an oral referral was made to APS at 1-855-444-3911

**Evidence:**

☒ A copy of all purportedly legal documents obtained

☒ A copy of financial statements obtained

☐ Vehicles owned by victim

☐ Vehicles owned by person in charge of the money

☐ Photographs of living conditions, wounds, evidence destruction, locks, location of mobility devices, victim injuries

☐ When appropriate, consent to lease medical records by victim or by conservator

☐ Photographs taken by: \_\_\_\_\_

**Lethality Assessment**

☐ Intimidation by threats, yelling

☐ Suspect has used or threatened to use a weapon

☐ Suspect abuses Alcohol/Drugs

☐ Victim is unable / not allowed to perform Activities of Daily Living (ADLs)

☐ Victim has opened / untreated wounds, lack of ADLs

☐ Suspect controls finances of the victim

☐ Victim isolated from friends, relatives, activities

☐ Victim's physical condition poor/declining

☐ Victim's mental conditions poor/declining

☐ Victim living conditions poor/subs.

☐ Prior incidents involving APS/Law Enforcement

**At the Death Scene of An Older Adult**

☐ What would you see at the scene if the victim was 20 instead of 87?

☐ Who was the last person to see the deceased?

☐ Who would benefit from death ☐ Is there obvious neglect?

☐ Was the person responsible for the care in a parasitic living arrangement with the victim?

**POSSIBLE ACTIONS TO BE TAKEN**

- In an emergency medical situations call an ambulance
- Report to APS when necessary
- When necessary, ask APS to freeze assets in Probate Court
- Evidence of spending may be the motive for physical abuse, obtain consent or search warrants when necessary to obtain financial evidence
- Give all information to medical examiner (request autopsy)

**STATUTES TO KNOW**

Embezzlement of Vuln. Adult 750.174a

Embezzlement 750.174

Obtaining a False Signature 750.273

Fraud / False Pretenses 750.218

Racketeering 750.159i

Embezzlement / Joint Account 750.181

Identity Theft 445.65

Caregiver Commingling 750.145p

Source: Emerson, C. – Elder Justice Project funded by the State of Michigan  
Teier, S. – Michigan Attorney General's Office

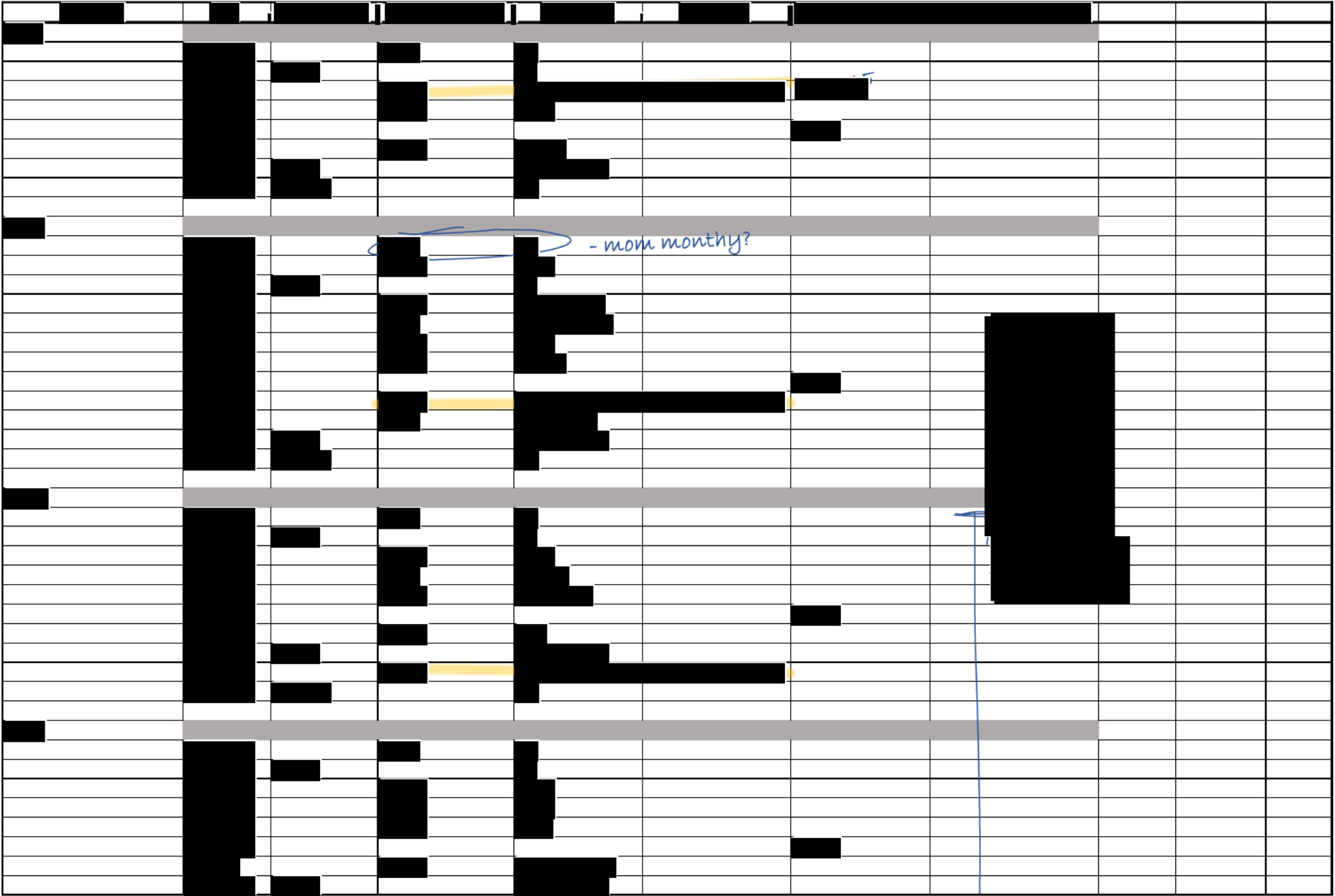


**WHERE TO REPORT HEALTH CARE FRAUD OF MICHIGAN'S OLDER ADULTS**

Attorney General's Health Care Fraud Division Hotline:  
1-800-24-ABUSE or 1-800-242-2873

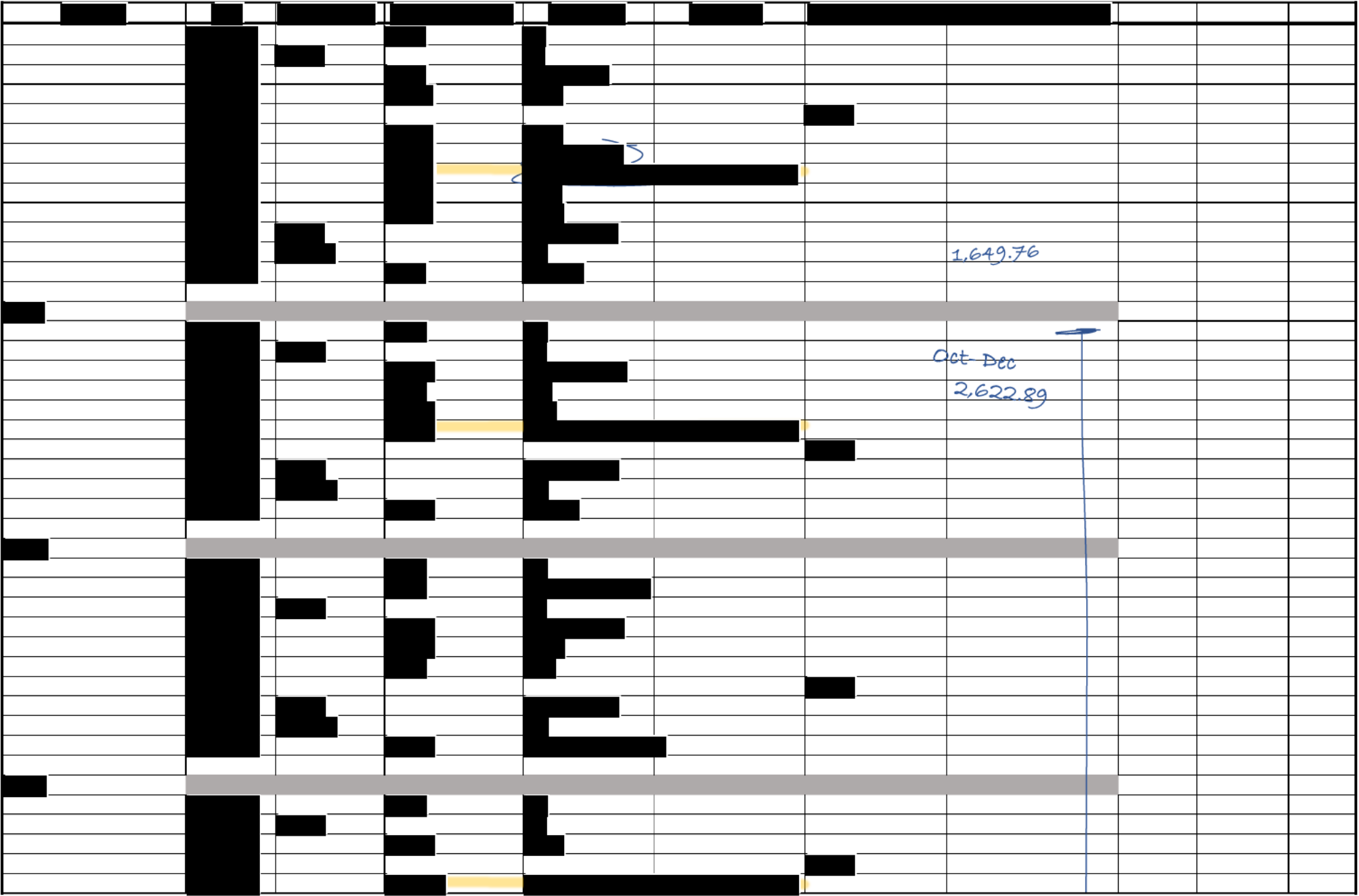
**FEDERAL TRADE COMMISSION**

Call 1-877-987-3728 (Telemarketing, collection agencies, money scams, fraud)







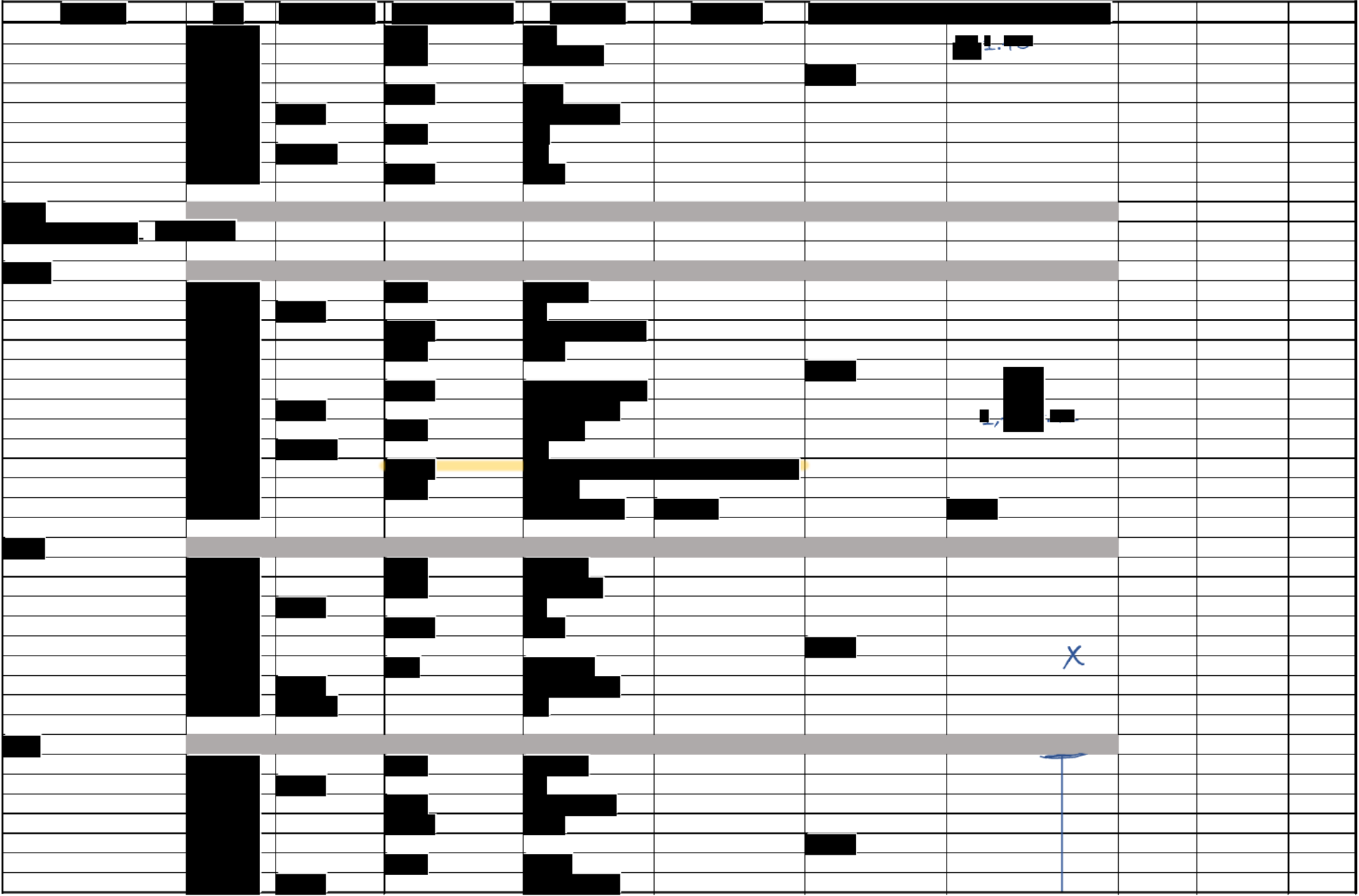


**May-14**

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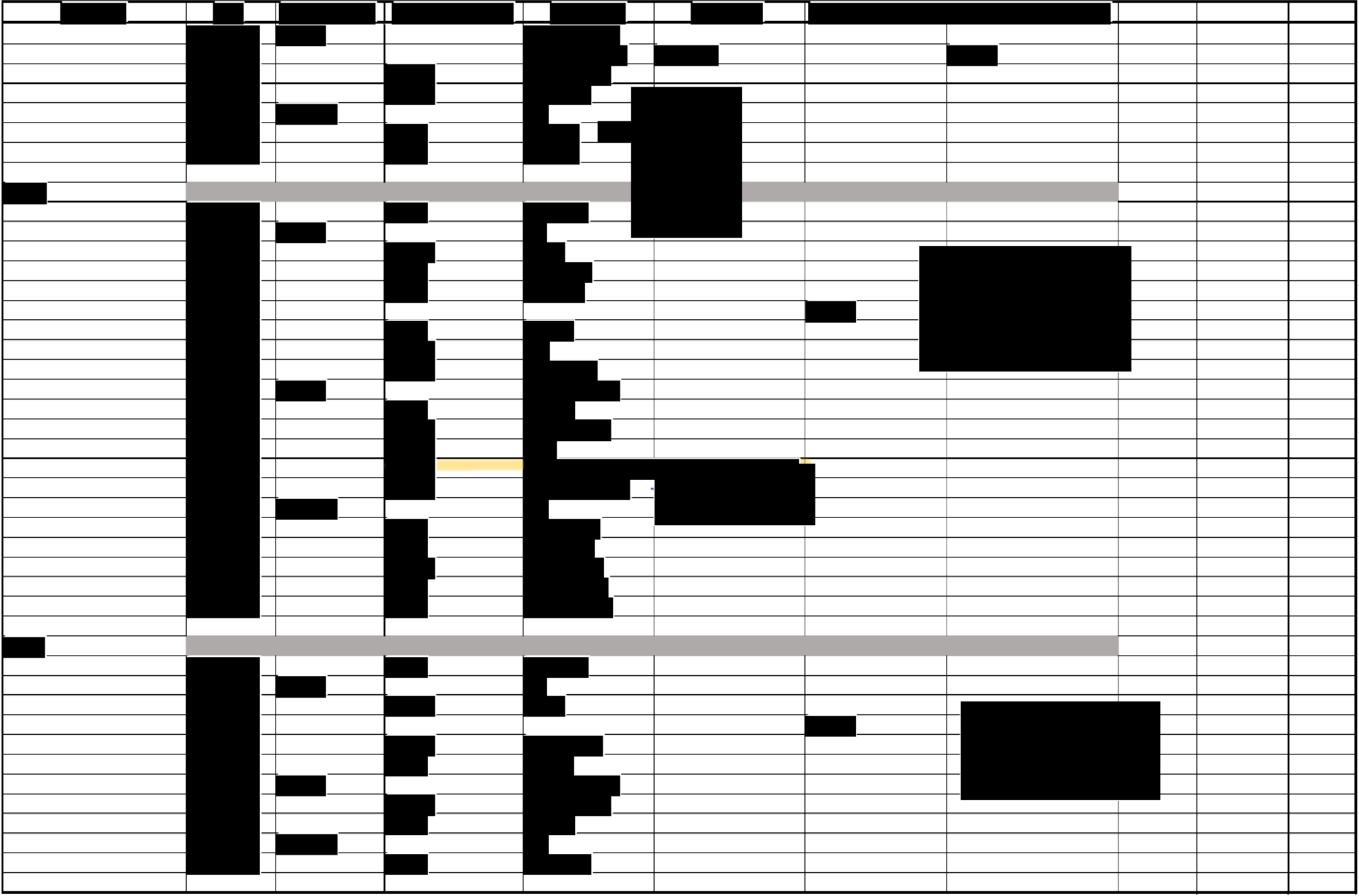
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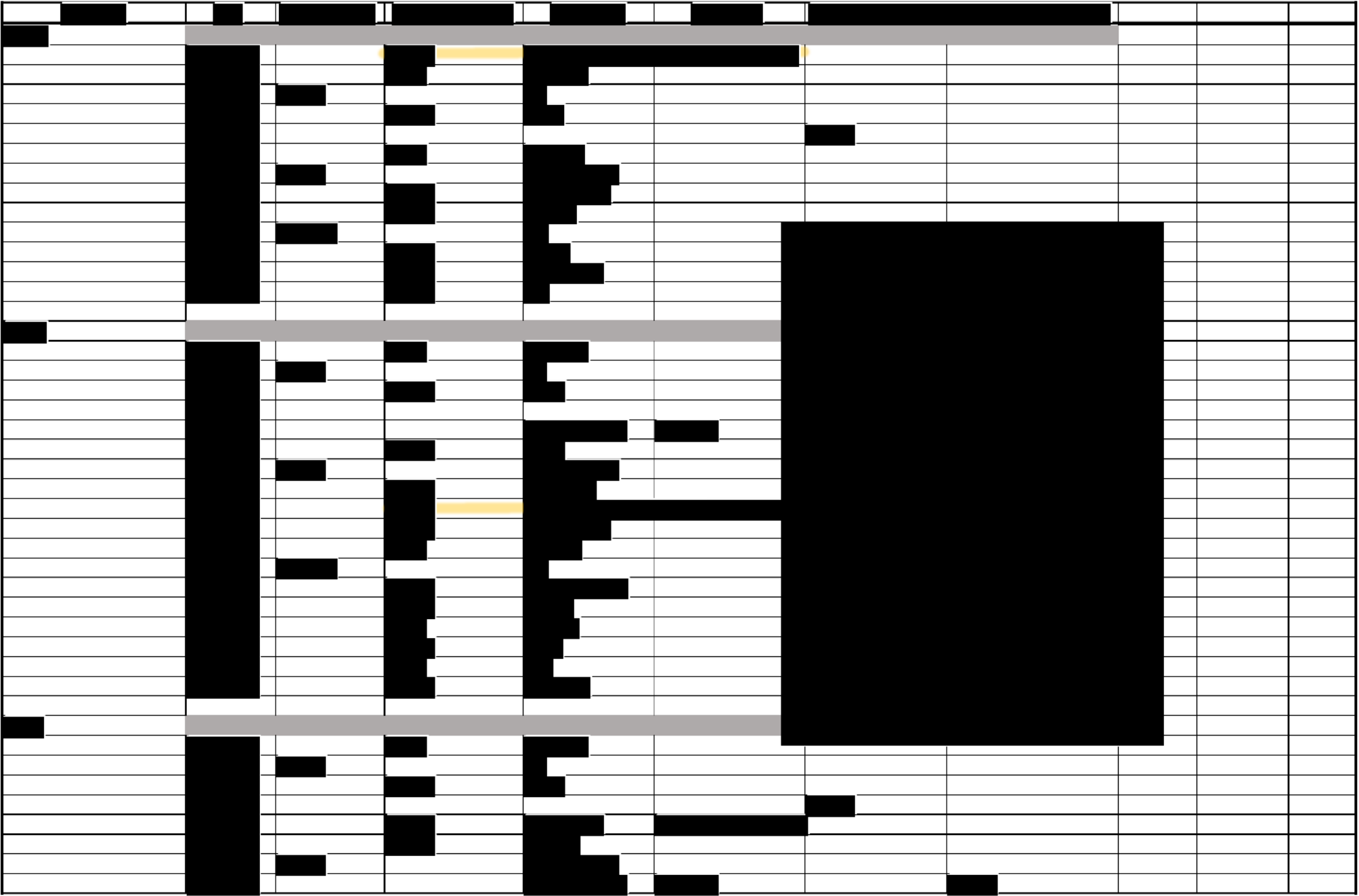






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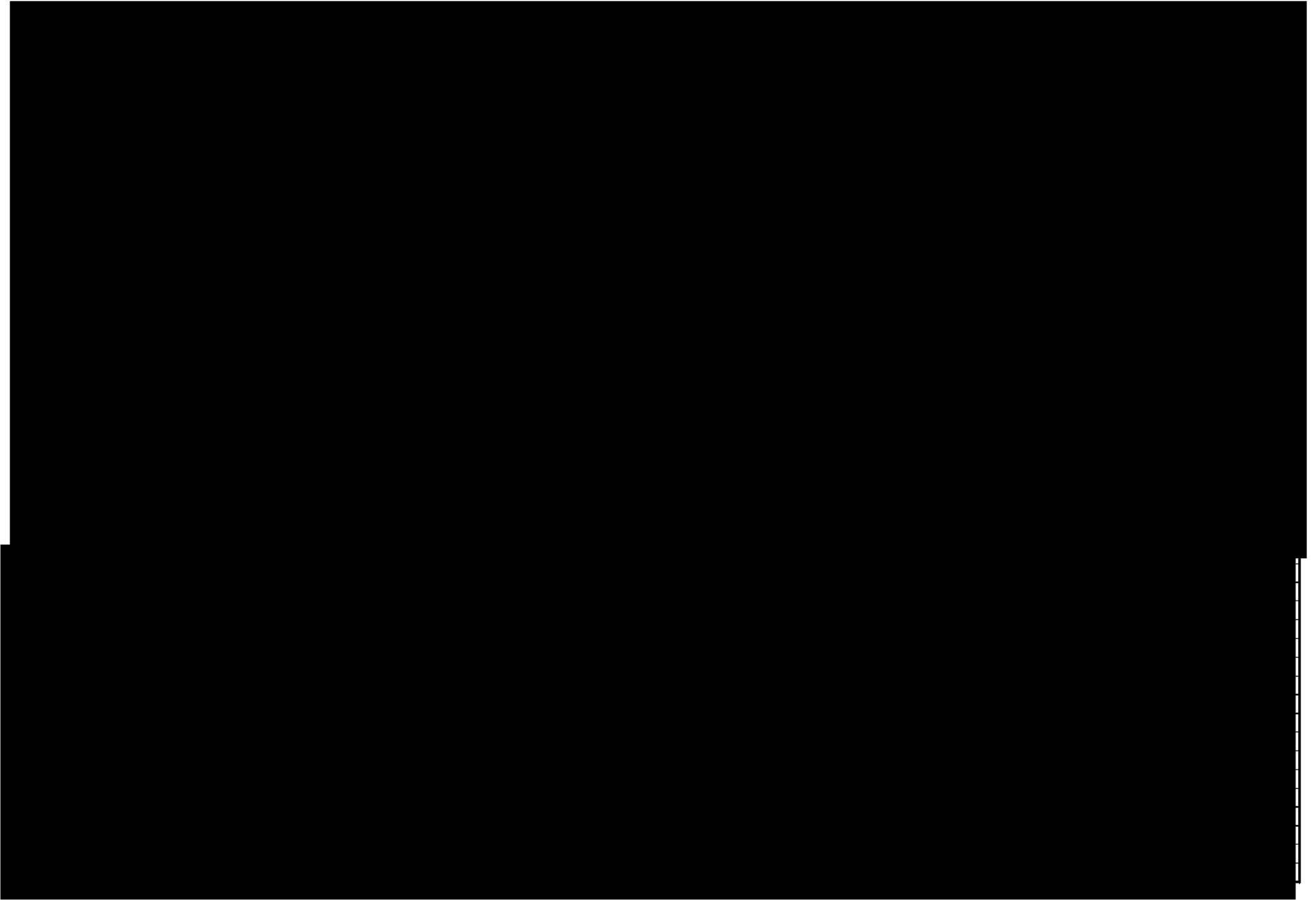


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## STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

# REMINGTON BANK

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

## CURRENT ACCOUNT SUMMARY

Period	28 Nov 2016 to 27 Dec 2016
<b>Checking Account</b>	0967008307
Previous Balance	\$139,437.12
Current Balance	\$139,504.28
<b>Savings Account</b>	0967003782
Previous Balance	\$209,155.68
Current Balance	\$209,178.42

CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

## Checking Activity - 0967008307

Date	Type	Description	Paid In	Paid Out	Balance
28 Nov 2016		OPENING BALANCE			\$139,437.12
29 Nov 2016	DEBT #8634 TXN	Walgreens - 1249		31.13	\$139,405.99
03 Dec 2016	SSA Deposit	L. Lansing SSA acct	706.87		\$140,112.86
05 Dec 2016	DEBT #8634 TXN	COSTCO #456-65		155.31	\$139,957.55
12 Dec 2016	DEBT #8634 TXN	COSTCO #456-65		186.30	\$139,798.25
12 Dec 2016	ORS MICH	L. LANSING PENSION	452.40		\$140,220.65
12 Dec 2016	DEBT #8634 TXN	Homegoods		134.40	\$140,086.25
13 Dec 2016	DEBT #8634 TXN	Chase Visa Loan CC XXXXXXXXXXXX7863		750.00	\$139,336.25
15 Dec 2016	STATE FERN INS.	POLICY #466234		301.89	\$139,034.36
19 Dec 2016	DEBT #8634 TXN	TOYS-R-US-//5646		64.43	\$138,969.93
22 Dec 2016	VA BENEFIT	LANSING ACCT 4938-7280	1385.46		\$140,355.39
23 Dec 2016	DEBT #8634 TXN	FRANKENMUTH INN		190.07	\$140,165.32
24 Dec 2016	DEBT #8634 TXN	AMZON ORDR 1976349		126.32	\$140,039.00
24 Dec 2016	DEBT #8634 TXN	OLDNAVY//13362		74.32	\$139,964.68
24 Dec 2016	DEBT #8634 TXN	MACYS #453331		108.99	\$139,855.69
24 Dec 2016	DEBT #8634 TXN	DSW		83.44	\$139,772.25

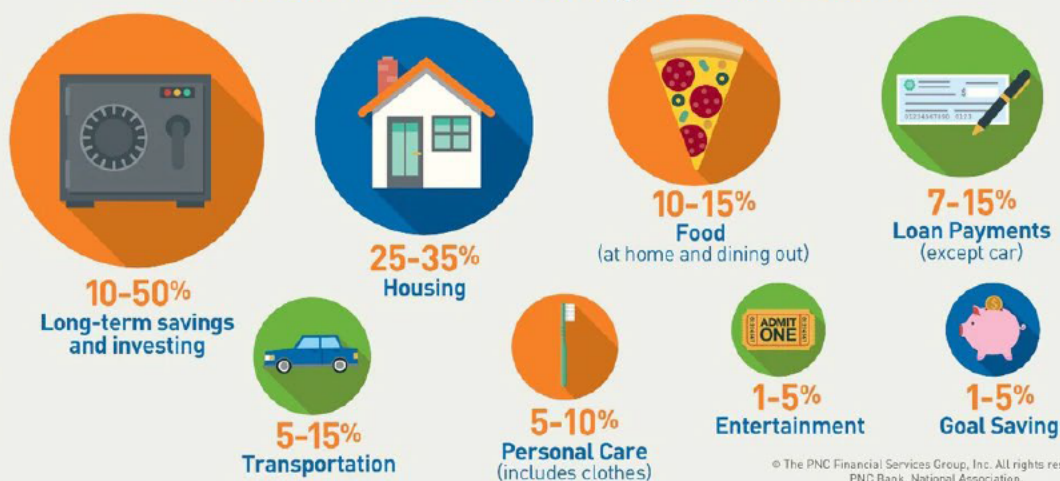
24 Dec 2016	DEBT #8634 TXN	NORD-RACK_ 58433310259	267.97	\$139,504.28
27 Dec 2016		TOTAL WITHDRAWALS	2,474.57	-----
27 Dec 2016		TOTAL DEPOSITS	2,544.73	-----
27 Dec 2016		CLOSING BALANCE		\$139,504.28

### Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Nov 2016		OPENING BALANCE			\$209,155.68
7 Dec 2016	DFSA	DEF FNDS 827730	282.74		\$209,438.42
10 Dec 2016	CASH WITHDRAWAL	ATM 6534		260.00	\$209,178.42
27 Dec 2016		TOTAL WITHDRAWALS	282.74		-----
27 Dec 2016		TOTAL DEPOSITS		260.00	-----
27 Dec 2016		CLOSING BALANCE			\$209,178.42

### Budget recommendations vary depending on who you ask.

PNC recommends the following monthly breakdown:



## STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

# REMINGTON BANK

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

## CURRENT ACCOUNT SUMMARY

Period	28 Dec 2016 to 27 Jan 2017
<b>Checking Account</b>	0967008307
Previous Balance	\$139,504.28
Current Balance	\$140,203.91
<b>Savings Account</b>	0967003782
Previous Balance	\$209,178.42
Current Balance	\$209,105.17

CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

## Checking Activity - 0967008307

Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2016		OPENING BALANCE			\$139,504.28
30 Dec 2016	DEBT #8634 TXN	Walgreens - 1249		31.40	\$139,472.88
03 Jan 2017	SSA Deposit	L. Lansing SSA acct	716.86		\$140,189.74
31 Dec 2016	DEBT #8634 TXN	Kroger # 4535		163.12	\$140,026.62
09 Jan 2017	DEBT #8634 TXN	ALLY AUTO LOAN\2314		360.08	\$139,666.54
10 Jan 2017	DEBT #8634 TXN	MT.HOLLY SKI		170.00	\$139,496.54
12 Jan 2017	ORS MICH	L. LANSING PENSION	458.79		\$139,955.33
14 Jan 2017	DEBT #8634 TXN	MARAT. GAS 123346		43.47	\$139,911.86
15 Jan 2017	STATE FERN INS.	POLICY #466234		301.89	\$139,609.97
17 Jan 2017	DEBT #8634 TXN	ULTA		157.53	\$139,452.44
19 Jan 2017	DEBT #8634 TXN	OLDNAVY//13362		56.31	\$139,396.13
21 Jan 2017	DEBT #8634 TXN	QVC __ 8246880		49.99	\$139,346.14
22 Jan 2017	VA BENEFIT	LANSING ACCT 4938-7280	1,405.05		\$140,751.19
27 Jan 2017	DEBT #8634 TXN	Chase Visa Loan CC XXXXXXXXXXXX7863		451.88	\$140,299.31
27 Jan 2017	DEBT #8634 TXN	Target #5632148		95.40	\$140,203.91
27 Jan 2017		TOTAL WITHDRAWALS		1,881.07	-----

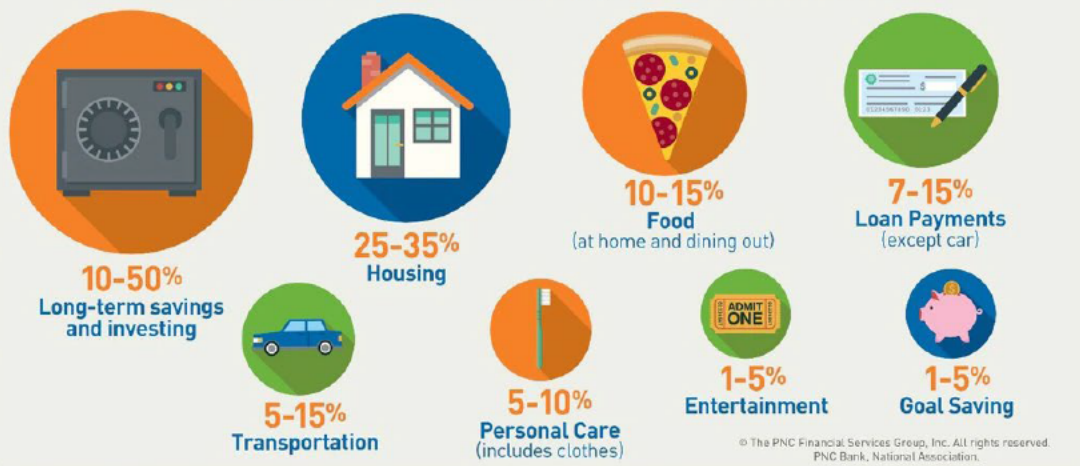
27 Jan 2017		TOTAL DEPOSITS	2,580.70	-----
27 Jan 2017		CLOSING BALANCE		\$140,203.91

### Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2016		OPENING BALANCE			\$209,178.42
07 Jan 2017	DFSA	DEF FNDS 827730	286.75		
13 Jan 2017	CASH WITHDRAWAL	ATM 6534		360.00	
27 Jan 2017		TOTAL WITHDRAWALS		360.00	-----
27 Jan 2017		TOTAL DEPOSITS	286.75		-----
27 Jan 2017		CLOSING BALANCE			\$209,105.17

### Budget recommendations vary depending on who you ask.

PNC recommends the following monthly breakdown:



## STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

# REMINGTON BANK

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

## CURRENT ACCOUNT SUMMARY

Period	28 Jun 2017 to 27 Jul 2017
<b>Checking Account</b>	0967008307
Previous Balance	\$132,023.56
Current Balance	\$133,207.07
<b>Savings Account</b>	0967003782
Previous Balance	\$205,466.89
Current Balance	\$205,753.64

CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

## Checking Activity - 0967008307

Date	Type	Description	Paid In	Paid Out	Balance
28 Jun 2017		OPENING BALANCE			\$132,023.56
30 Jun 2017	DEBT #1029 TXN	Walgreens - 1249		36.21	\$131,987.35
03 Jul 2017	SSA Deposit	L. Lansing SSA acct	716.86		\$132,704.21
01 Jul 2017	DEBT #8634 TXN	Kroger # 4535		93.56	\$132,610.65
06 Jul 2017	DEBT #8634 TXN	JFFY LUB_135		65.03	\$132,545.62
08 Jul 2017	DEBT #8634 TXN	Homegoods		56.31	\$132,489.31
08 Jul 2017	DEBT #8634 TXN	PET SMRT - - 5643/23_65		54.32	\$132,434.99
12 Jul 2017	ORS MICH	L. LANSING PENSION	458.79		\$132,893.78
15 Jul 2017	STATE FERN INS.	POLICY #466234		301.89	\$132,591.89
19 Jul 2017	DEBT #8634 TXN	Chase Visa Loan CC XXXXXXXXXXXX7863		690.00	\$131,901.89
22 Jul 2017	VA BENEFIT	LANSING ACCT 4938-7280	1,405.05		\$133,306.94
23 Jul 2017	DEBT #8634 TXN	ULTA		99.87	\$133,207.07
27 Jul 2017		TOTAL WITHDRAWALS		1397.19	-----
27 Jul 2017		TOTAL DEPOSITS	2,580.70		-----
27 Jul 2017		CLOSING BALANCE			\$133,207.07

## Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Jun 2017		OPENING BALANCE			\$205,466.89
07 Jul 2017	DFSA	DEF FNDS 827730	286.75		\$205,753.64
27 Jul 2017		TOTAL WITHDRAWALS		0.00	-----
27 Jul 2017		TOTAL DEPOSITS	286.75		-----
27 Jul 2017		CLOSING BALANCE			\$205,753.64

### Budget recommendations vary depending on who you ask.

PNC recommends the following monthly breakdown:



**10-50%**  
Long-term savings  
and investing



**25-35%**  
Housing



**10-15%**  
Food  
(at home and dining out)



**7-15%**  
Loan Payments  
(except car)



**5-15%**  
Transportation



**5-10%**  
Personal Care  
(includes clothes)



**1-5%**  
Entertainment



**1-5%**  
Goal Saving

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PNC Bank, National Association.



# STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

## REMINGTON BANK

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

### CURRENT ACCOUNT SUMMARY

Period	28 Dec 2017 to 26 Jan 2018
<b>Checking Account</b>	0967008307
Previous Balance	\$129,022.09
Current Balance	\$128,515.43
<b>Savings Account</b>	0967003782
Previous Balance	\$206,326.49
Current Balance	\$206,616.23

### CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

### Checking Activity - 0967008307

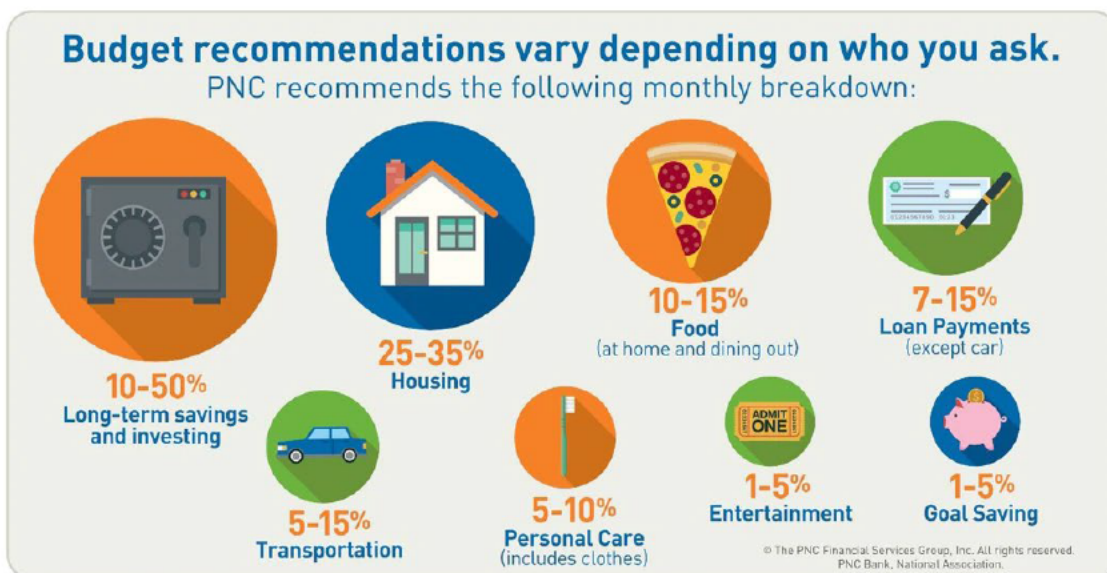
Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2017		OPENING BALANCE			\$129,022.09
02 Jan 2018	DEBT #8634 TXN	Walgreens - 1249		29.39	\$128,992.70
03 Jan 2018	SSA Deposit	L. Lansing SSA acct	724.35		\$129,717.05
09 Jan 2018	DEBT #8634 TXN	COSTCO #456-65		189.08	\$129,527.97
09 Jan 2018	DEBT #8634 TXN	ALLY AUTO LOAN\2314		360.08	\$129,167.89
11 Jan 2018	DEBT #8634 TXN	Chase Visa Loan CC XXXXXXXXXXXX7863		350.00	\$128,817.89
11 Jan 2018	DEBT #8634 TXN	MGM//VISA WITHDRAWAL		1,100.00	\$127,717.89
12 Jan 2018	ORS MICH	L. LANSING PENSION	463.57		\$128,181.46
15 Jan 2018	STATE FERN INS.	POLICY #466234		301.89	\$127,879.57
16 Jan 2018	DEBT #8634 TXN	OLDNAVY//13362		52.30	\$127,827.27
19 Jan 2018	DEBT #8634 TXN	NORD-RACK_ 58433310285		160.93	\$127,666.34
19 Jan 2018	DEBT #8634 TXN	REI ##197339-6		54.77	\$127,611.57
20 Jan 2018	DEBT #8634 TXN	MT.HOLLY SKI		300.00	\$127,311.57
22 Jan 2018	DEBT #8634 TXN	PET SMRT - - 5643/23_65		54.32	\$127,257.25
22 Jan 2018	VA BENEFIT	LANSING ACCT 4938-7280	1,419.17		\$128,676.42
23 Jan 2018	DEBT #8634 TXN	COACH __822923		160.99	\$128,515.43



26 Jan 2018		TOTAL WITHDRAWALS		3,113.75	-----
26 Jan 2018		TOTAL DEPOSITS	2,607.09		-----
26 Jan 2018		CLOSING BALANCE			\$128,515.43

### Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2017		OPENING BALANCE			\$206,326.49
09 Jan 2018	DFSA	DEF FNDS 827730	289.74		\$206,616.23
26 Jan 2018		TOTAL WITHDRAWALS		0.00	-----
26 Jan 2018		TOTAL DEPOSITS	289.74		-----
26 Jan 2018		CLOSING BALANCE			\$206,616.23



## STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

# REMINGTON BANK

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

## CURRENT ACCOUNT SUMMARY

Period	28 Jun 2018 to 27 Jul 2018
<b>Checking Account</b>	0967008307
Previous Balance	\$118,092.56
Current Balance	\$119,509.82
<b>Savings Account</b>	0967003782
Previous Balance	\$206,100.92
Current Balance	\$206,390.66

CONTACT US

**LOCAL: 1 (810) 555-5555**

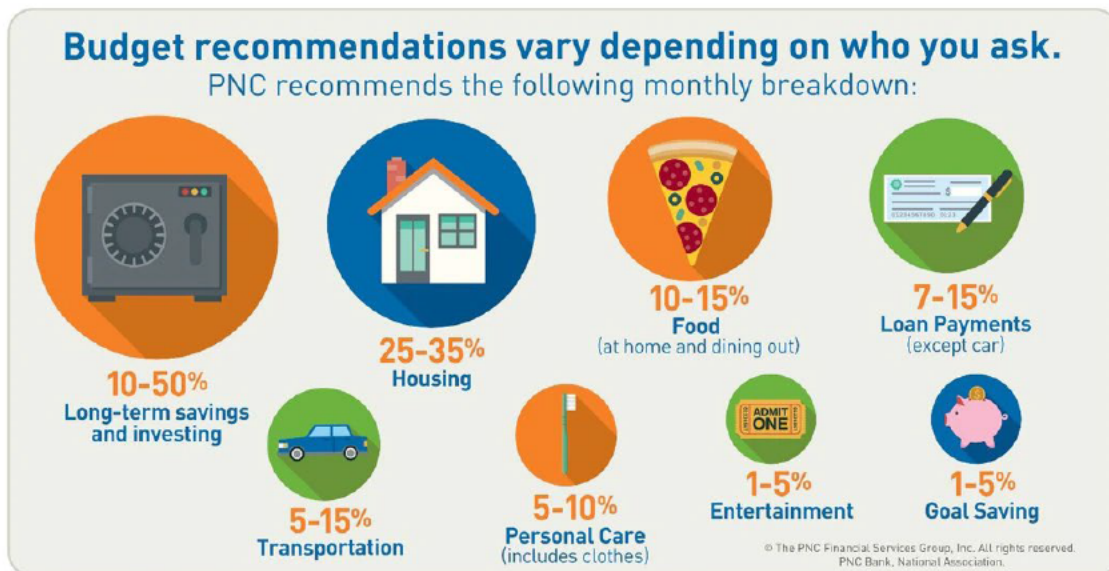
**TOLL FREE: 1 (800) 550-5555**

## Checking Activity - 0967008307

Date	Type	Description	Paid In	Paid Out	Balance
28 Jun 2018		OPENING BALANCE			\$118,092.56
30 Jun 2018	DEBT #8634 TXN	Walgreens - 1249		29.90	\$118,062.66
29 Jun 2018	DEBT #8634 TXN	CEDAR POINT WITHDRAW		201.03	\$117,861.63
01 Jul 2018	SSA Deposit	L. Lansing SSA acct	724.35		\$118,585.98
03 Jul 2018	DEBT #8634 TXN	Fireworks square_9728		47.93	\$118,538.05
08 Jul 2018	DEBT #8634 TXN	Chase Visa Loan CC XXXXXXXXXXXX7863		300.50	\$118,237.55
10 Jul 2018	DEBT #8634 TXN	COSTCO #456-65		59.08	\$118,178.47
12 Jul 2018	ORS MICH	L. LANSING PENSION	463.57		\$118,642.04
15 Jul 2018	STATE FERN INS.	POLICY #466234		301.89	\$118,340.15
21 Jul 2018	DEBT #8634 TXN	MARAT. GAS 123346		51.32	\$118,288.83
22 Jul 2018	VA BENEFIT	LANSING ACCT 4938-7280	1,419.72		\$119,708.55
25 Jul 2018	DEBT #8634 TXN	AIRBNB - CHARLES COTTAGE.		198.73	\$119,509.82
27 Jul 2018		TOTAL WITHDRAWALS		1,190.38	-----
27 Jul 2018		TOTAL DEPOSITS	2,607.64		-----
27 Jul 2018		CLOSING BALANCE			\$119,509.82

## Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Jun 2018		OPENING BALANCE			\$206,100.92
07 Jul 2018	DFSA	DEF FNDS 827730	289.74		\$206,390.66
27 Jul 2018		TOTAL WITHDRAWALS		0.00	-----
27 Jul 2018		TOTAL DEPOSITS	289.74		-----
27 Jul 2018		CLOSING BALANCE			\$206,390.66



## STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

# REMINGTON BANK

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

## CURRENT ACCOUNT SUMMARY

Period	28 Dec 2018 to 27 Jan 2019
<b>Checking Account</b>	0967008307
Previous Balance	\$119,128.33
Current Balance	\$120,305.36
<b>Savings Account</b>	0967003782
Previous Balance	\$204,932.06
Current Balance	\$205,189.71

CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

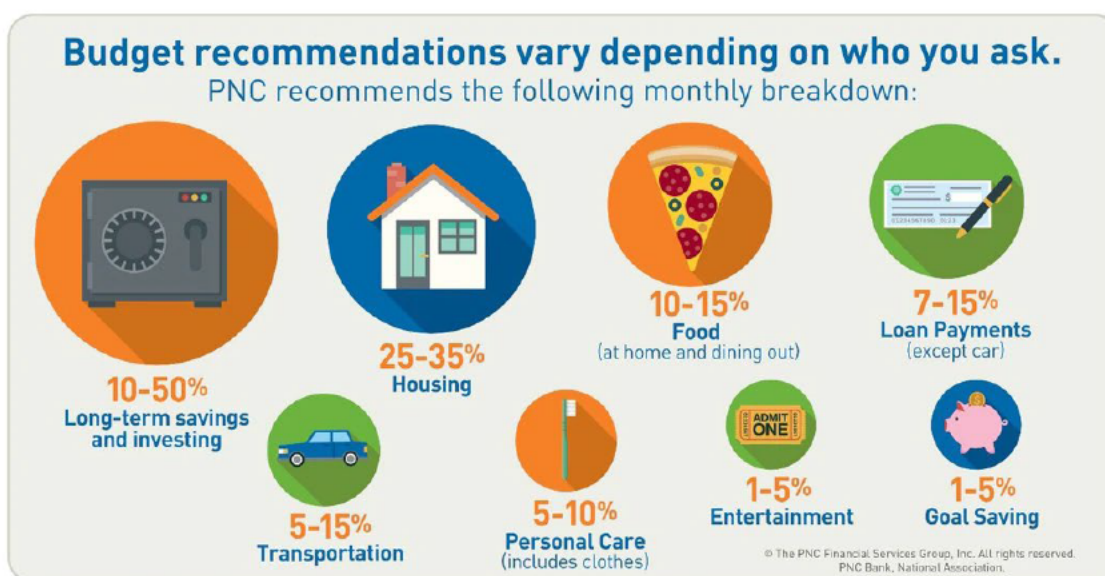
## Checking Activity - 0967008307

Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2018		OPENING BALANCE			\$119,128.33
28 Dec 2018	DEBT #9325 TXN	Walgreens - 1249		35.26	\$119,093.07
02 Jan 2019	DEBT #9325 TXN	Chase Visa Loan CC XXXXXXXXXXXX7863		250.00	\$118,843.07
03 Jan 2019	SSA Deposit	L. Lansing SSA acct	744.12		\$119,587.19
04 Jan 2019	DEBT #9325 TXN	COSTCO #456-65		121.96	\$119,465.23
04 Jan 2019	CASH WITHDRAWAL	ATM 6534		280.00	\$119,185.23
09 Jan 2019	DEBT #9325 TXN	JFFY LUB_135		65.93	\$119,119.30
12 Jan 2019	ORS MICH	L. LANSING PENSION	458.79		\$119,578.09
13 Jan 2019	DEBT #9325 TXN	MACYS #453331		234.45	\$119,343.64
15 Jan 2019	STATE FERN INS.	POLICY #466234		301.89	\$119,041.75
19 Jan 2019	DEBT #9325 TXN	Target #5632148		45.34	\$118,996.41
22 Jan 2019	VA BENEFIT	LANSING ACCT 4938-7280	1,458.47		\$120,454.88
24 Jan 2019	DEBT #9325 TXN	ULTA		123.91	\$120,330.97
27 Jan 2019	DEBT #9325 TXN	AMZON ORDR 1976329		25.61	\$120,305.36
27 Jan 2019		TOTAL WITHDRAWALS		1,484.35	-----

27 Jan 2019		TOTAL DEPOSITS	2,661.38	-----
27 Jan 2019		CLOSING BALANCE		\$120,305.36

### Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2018		OPENING BALANCE			\$204,932.06
02 Jan 2019	BRANCH TXN 2169	Cash Withdrawal		40.00	\$204,892.06
07 Jan 2019	DFSA	DEF FNDS 827730	297.65		\$205,189.71
27 Jan 2019		TOTAL WITHDRAWALS		40.00	-----
27 Jan 2019		TOTAL DEPOSITS	297.65		-----
27 Jan 2019		CLOSING BALANCE			\$205,189.71



## STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

# REMINGTON BANK

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

## CURRENT ACCOUNT SUMMARY

Period	28 Jun 2019 to 27 Jul 2019
<b>Checking Account</b>	0967008307
Previous Balance	\$115,563.46
Current Balance	\$116,864.24
<b>Savings Account</b>	0967003782
Previous Balance	\$205,463.89
Current Balance	\$205,761.54

CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

## Checking Activity - 0967008307

Date	Type	Description	Paid In	Paid Out	Balance
28 Jun 2019		OPENING BALANCE			\$115,563.46
29 Jun 2019	DEBT #9325 TXN	Walgreens - 1249		35.26	\$115,528.20
03 Jul 2019	SSA Deposit	L. Lansing SSA acct	744.12		\$116,272.32
07 Jul 2019	DEBT #9325 TXN	Kroger # 4535		63.21	\$116,209.11
09 Jul 2019	DEBT #9325 TXN	ALLY AUTO LOAN\2314		360.08	\$115,849.03
11 Jul 2019	DEBT #9325 TXN	MICH ADVEN.		137.99	\$115,711.04
12 Jul 2019	ORS MICH	L. LANSING PENSION	476.23		\$116,187.27
15 Jul 2019	DEBT #9325 TXN	PET SMRT - - 5643/23_65		55.15	\$116,132.12
15 Jul 2019	DEBT #9325 TXN	Chase Visa Loan CC XXXXXXXXXXXX7863		205.90	\$115,926.22
15 Jul 2019	STATE FERN INS.	POLICY #466234		301.89	\$115,624.33
17 Jul 2019	DEBT #9325 TXN	MARAT. GAS 123346		42.93	\$115,581.40
22 Jul 2019	VA BENEFIT	LANSING ACCT 4938-7280	1,458.47		\$117,039.87
27 Jul 2019	DEBT #9325 TXN	KOHL'S		130.32	\$116,909.55
27 Jul 2019	DEBT #9325 TXN	X-PRESSScripts__90_970		45.31	\$116,864.24
27 Jul 2019		TOTAL WITHDRAWALS		1,378.04	-----
27 Jul 2019		TOTAL DEPOSITS	2,678.82		-----



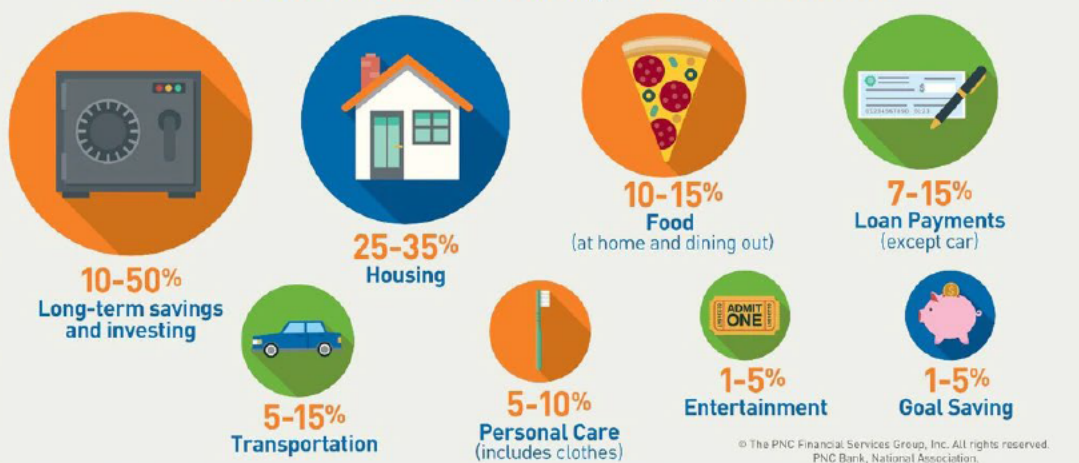
27 Jul 2019	CLOSING BALANCE	\$116,864.24
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### Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Jun 2019		OPENING BALANCE			\$205,463.89
07 Jul 2019	DFSA	DEF FNDS 827730	297.65		\$205,761.54
27 Jul 2019		TOTAL WITHDRAWALS		0.00	-----
27 Jul 2019		TOTAL DEPOSITS	297.65		-----
27 Jul 2019		CLOSING BALANCE			\$205,761.54

### Budget recommendations vary depending on who you ask.

PNC recommends the following monthly breakdown:



# STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

## REMINGTON BANK

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

### CURRENT ACCOUNT SUMMARY

Period	28 Dec 2020 to 27 Jan 2021
<b>Checking Account</b>	<b>0967008307</b>
Previous Balance	\$121,009.68
Current Balance	\$123,424.75
<b>Savings Account</b>	<b>0967003782</b>
Previous Balance	\$204,329.16
Current Balance	\$204,627.88

### CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

### Checking Activity - 0967008307

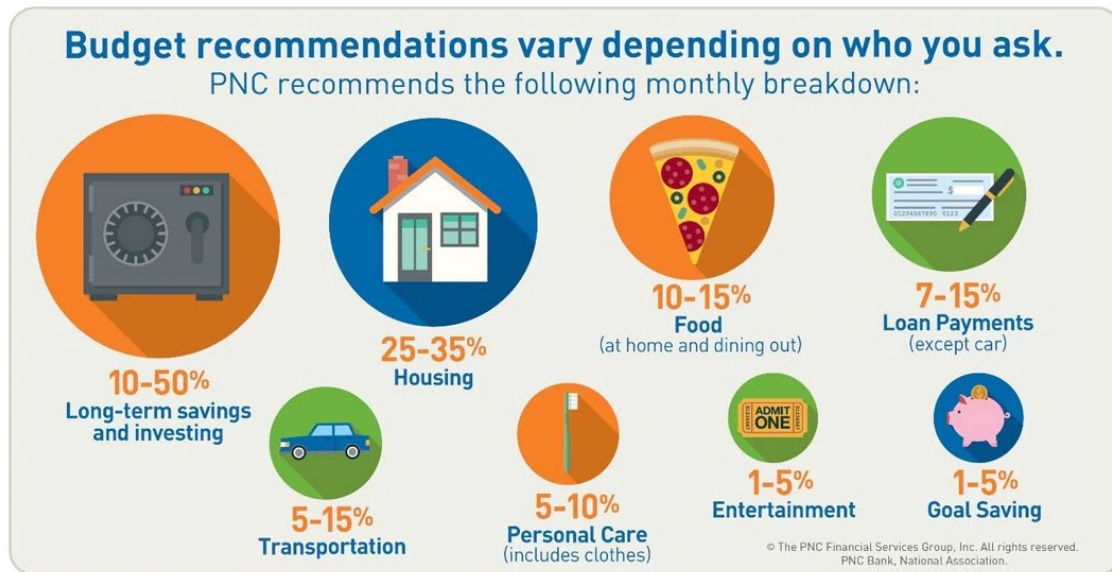
Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2020		OPENING BALANCE			\$121,009.68
02 Jan 2021	DEBT #9325 TXN	Walgreens - 1249		45.63	\$120,964.05
03 Jan 2021	SSA Deposit	L. Lansing SSA acct	746.79		\$121,710.84
07 Jan 2021	DEBT #9325 TXN	Kroger # 4535		201.09	\$121,509.75
09 Jan 2021	DEBT #9325 TXN	DLLR TREE #890--77		26.65	\$121,483.10
12 Jan 2021	ORS MICH	L. LANSING PENSION	477.95		\$121,961.05
22 Jan 2021	VA BENEFIT	LANSING ACCT 4938-7280	1,463.70		\$123,424.75
27 Jan 2021		TOTAL WITHDRAWALS		273.37	-----
27 Jan 2021		TOTAL DEPOSITS	2688.44		-----
27 Jan 2021		CLOSING BALANCE			\$123,424.75

### Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2020		OPENING BALANCE			\$204,329.16
07 Jan 2021	DFSA	DEF FNDS 827730	298.72		\$204,627.88
27 Jan 2021		TOTAL WITHDRAWALS	298.72		-----



27 Jan 2021	TOTAL DEPOSITS	0.00	-----
27 Jan 2021	CLOSING BALANCE		\$204,627.88





## STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

### CURRENT ACCOUNT SUMMARY

Period	28 Jun 2021 to 27 Jul 2021
<b>Checking Account</b>	0967008307
Previous Balance	\$123,492.96
Current Balance	\$125,788.84
<b>Savings Account</b>	0967003782
Previous Balance	\$205,648.21
Current Balance	\$205,946.93

### CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

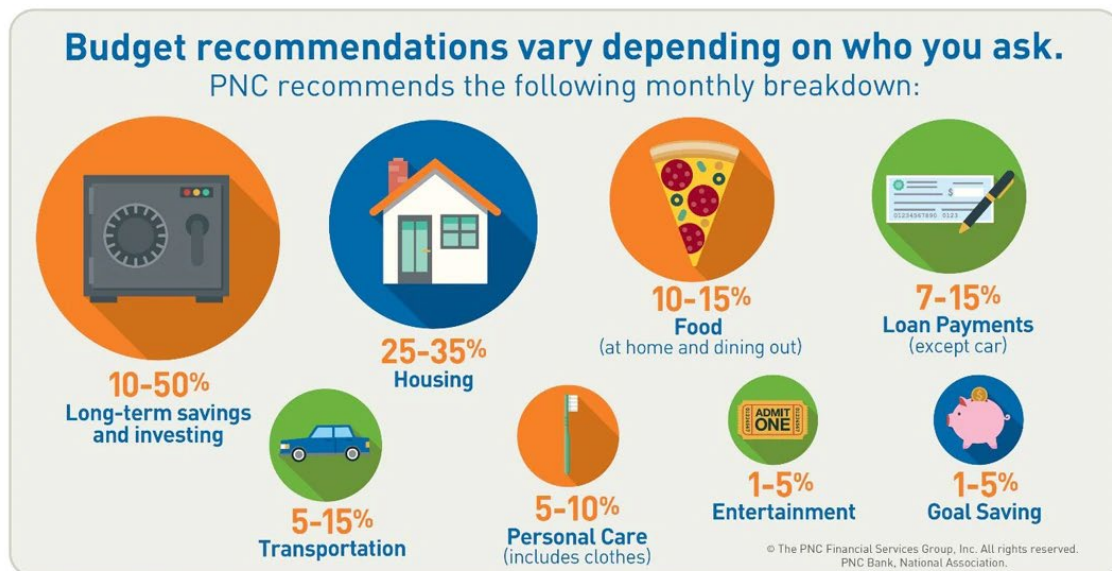
### Checking Activity - 0967008307

Date	Type	Description	Paid In	Paid Out	Balance
28 Jun 2021		OPENING BALANCE			\$123,492.96
03 Jul 2021	SSA Deposit	L. Lansing SSA acct	746.79		\$124,239.75
03 Jul 2021	CHK	CHECK # 6795		120.00	\$124,119.75
10 Jul 2021	DEBT #9325 TXN	COSTCO #456-65		66.36	\$124,053.39
11 Jul 2021	DEBT #9325 TXN	CVS #45-6332		26.99	\$124,026.40
12 Jul 2021	ORS MICH	L. LANSING PENSION	477.95		\$124,504.35
17 Jul 2021	DEBT #9325 TXN	JC PNNY #92790		129.22	\$124,375.13
22 Jul 2021	VA BENEFIT	LANSING ACCT 4938-7280	1,463.70		\$125,838.83
24 Jul 2021	DEBT #9325 TXN	QVC __ 8246880		49.99	\$125,788.84
27 Jul 2021		TOTAL WITHDRAWALS		392.56	-----
27 Jul 2021		TOTAL DEPOSITS	2,688.44		-----
27 Jul 2021		CLOSING BALANCE			\$125,788.84

### Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Jun 2021		OPENING BALANCE			\$205,648.21

07 Jul 2021	DFSA	DEF FNDS 827730	298.72	\$205,946.93
27 Jul 2021		TOTAL WITHDRAWALS	0.00	-----
27 Jul 2021		TOTAL DEPOSITS	298.72	-----
27 Jul 2021		CLOSING BALANCE		\$205,946.93



# STATEMENT

Account Holder(s): Leona  
Lansing & Andrea Motts  
Base Account:  
096700  
Routing number:  
041000124

## REMINGTON BANK

**Leona Lansing**  
1718 Front Street  
Seneca Hills, MI 48056

### CURRENT ACCOUNT SUMMARY

Period	28 Dec 2021 to 27 Jan 2022
<b>Checking Account</b>	<b>0967008307</b>
Previous Balance	\$122,763.12
Current Balance	\$125,131.95
<b>Savings Account</b>	<b>0967003782</b>
Previous Balance	\$205,112.03
Current Balance	\$205,384.03

### CONTACT US

**LOCAL: 1 (810) 555-5555**

**TOLL FREE: 1 (800) 550-5555**

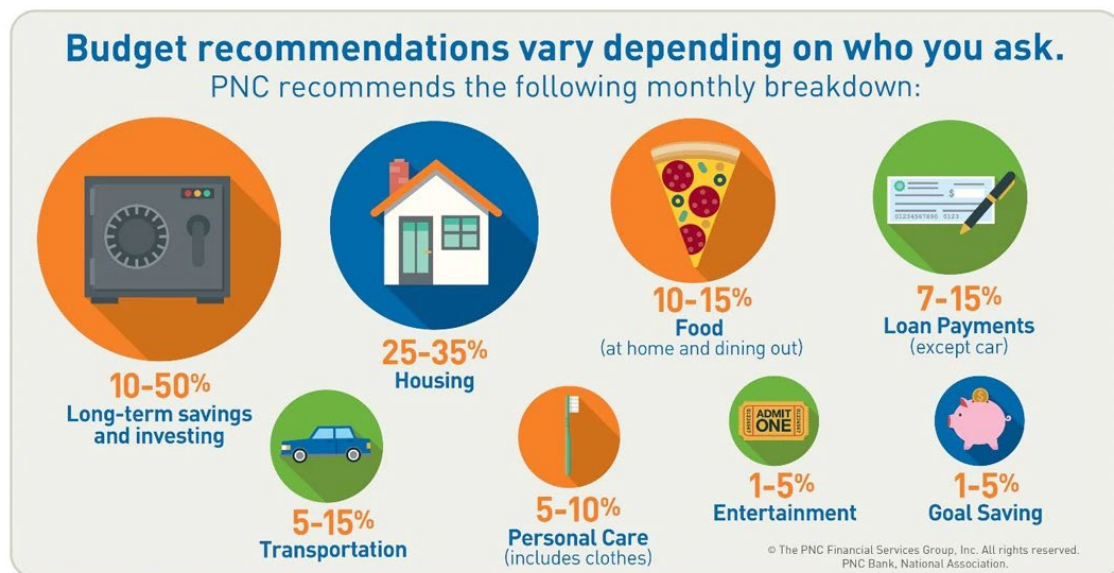
### Checking Activity - 0967008307

Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2021		OPENING BALANCE			\$122,763.12
02 Jan 2022	DEBT #9325 TXN	Walgreens - 1249		65.31	\$122,697.81
03 Jan 2022	SSA Deposit	L. Lansing SSA acct	697.00		\$123,394.81
03 Jan 2022	DEBT #9325 TXN	AMZON ORDR 1976563		43.22	\$123,351.59
12 Jan 2022	ORS MICH	L. LANSING PENSION	446.78		\$123,798.37
15 Jan 2022	DEBT #9325 TXN	X-PRESSScripts__90_970		23.66	\$123,774.71
22 Jan 2022	VA BENEFIT	LANSING ACCT 4938-7280	1,384.11		\$125,158.82
04 Jan 2022	DEBT #9325 TXN	AMZON ORDR 1976564		26.87	\$125,131.95
27 Jan 2022		TOTAL WITHDRAWALS		159.06	-----
27 Jan 2022		TOTAL DEPOSITS	2,527.89		-----
27 Jan 2022		CLOSING BALANCE			\$125,131.95

### Savings Activity – Acct 0967003782

Date	Type	Description	Paid In	Paid Out	Balance
28 Dec 2021		OPENING BALANCE			\$205,112.03
07 Jan 2022	DFSA	DEF FNDS 827730	272.00		\$205,384.03

27 Jan 2022	TOTAL WITHDRAWALS	0.00	-----
27 Jan 2022	TOTAL DEPOSITS	272.00	-----
27 Jan 2022	CLOSING BALANCE		\$205,384.03



**2017 MICHIGAN Individual Income Tax Return MI-1040****Return is due April 15, 2018.**

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

1. Filer's First Name <b>Reece</b>		M.I. -	Last Name <b>Motts</b>		2. Filer's Full Social Security No. (Example: 123-45-6789) <b>843 — 82 — 6873</b>	
If a Joint Return, Spouse's First Name <b>Andrea</b>		M.I. -	Last Name <b>Motts</b>		3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>653 — 93 — 1379</b>	
Home Address (Number, Street, or P.O. Box) <b>1837 New York St.</b>					4. School District Code (5 digits – see page 60)	
City or Town <b>Burrows Twp.</b>			State <b>MI</b>	ZIP Code <b>48894</b>		
5. <b>STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input checked="" type="checkbox"/> Filer b. <input type="checkbox"/> Spouse				6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b> <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.		
7. <b>2017 FILING STATUS.</b> Check one. a. <input type="checkbox"/> Single b. <input checked="" type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below:				8. <b>2017 RESIDENCY STATUS.</b> Check all that apply. a. <input checked="" type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and attach Schedule NR.		

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2016 federal return.....	9a.	<b>0</b>	x	\$4,000	9a.	<b>0</b>	<b>00</b>
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.	<b>0</b>	x	\$2,500	9b.	<b>0</b>	<b>00</b>
c. Number of qualified disabled veterans .....	9c.	<b>0</b>	x	\$400	9c.	<b>0</b>	<b>00</b>
d. Claimed as dependent, see line 9 NOTE above .....	9d.	<b>0</b>			9d.	<b>0</b>	<b>00</b>
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15 .....	9e.	<b>0</b>			9e.	<b>0</b>	<b>00</b>
10. <b>Adjusted Gross Income</b> from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions) .....	10.	<b>17,849 00</b>					
11. Additions from Schedule 1, line 9. Attach Schedule 1 .....	11.	<b>0 00</b>					
12. <b>Total.</b> Add lines 10 and 11 .....	12.	<b>17,849 00</b>					
13. Subtractions from Schedule 1, line 27. Attach Schedule 1 .....	13.	<b>0 00</b>					
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" .....	14.	<b>17,849 00</b>					
15. <b>Exemption allowance.</b> Enter amount from line 9e or Schedule NR, line 19 .....	15.	<b>0 00</b>					
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" .....	16.	<b>17,849 00</b>					
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425) .....	17.	<b>758 58</b>					

**NON-REFUNDABLE CREDITS**

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan.	<b>0 00</b>	
Attach a copy of the return (see instructions) .....	18a.	<b>0 00</b>
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions) .....	19a.	<b>0 00</b>
20. <b>Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17.		<b>0 00</b>
If the sum of lines 18b and 19b is greater than line 17, enter "0" .....	20.	

Filer's Full Social Security Number

843 — 32 — 6873

21. Enter amount of Income Tax from line 20.....	21.	0	00
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642.....	22.	0	00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23.....	24.	0	00

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Attach MI-1040CR or MI-1040CR-2.....	25.	0	00
26. <b>Farmland Preservation Credit.</b> Attach MI-1040CR-5.....	26.	0	00
27. a. Federal Earned Income Tax Credit..... 27a. _____			
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06).....	27b.	0	00
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	28.	0	00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W ( <b>do not submit W-2s</b> ).....	29.	758	58
30. Estimated tax, extension payments and 2016 credit forward.....	30.		00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30.....	31.	758	58

**REFUND OR TAX DUE**

Office Use Only

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest _____ and penalty _____ if applicable (see instr.) <b>YOU OWE</b>	32.	0	00
33. <b>Overpayment.</b> If line 31 is greater than line 24, subtract line 24 from line 31.....	33.	758	58
34. <b>Credit Forward.</b> Amount of line 33 to be credited to your 2018 estimated tax for your 2018 tax return....	34.	0	00
35. Subtract line 34 from line 33..... <b>REFUND</b>	35.	758	58

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
272471532	0098804695	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2016, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2016 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature <i>Reece Motts</i>	Date <i>02-16-2018</i>
Spouse's Signature <i>Andrea Motts</i>	Date <i>02-16-2018</i>

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Preparer's Business Name (print or type)

Preparer's Business Address (print or type)

**Refund, credit, or zero returns.** Mail your return to: Michigan Department of Treasury, Lansing, MI 48956

**Pay amount on line 32.** Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

Make your check payable to "State of Michigan." Print the last four digits of your Social Security number and "2017 Income Tax" on the front of your

check. If paying on behalf of another taxpayer, **write the filer's name and the last four digits of their Social Security number** on the check. Do not staple your check to the return. You can pay electronically using Michigan's e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit **[www.michigan.gov/iit](http://www.michigan.gov/iit)**.



**2018 MICHIGAN Individual Income Tax Return MI-1040****Return is due April 15, 2019.**Type or print in blue or black ink. Print numbers like this: **0123456789** - NOT like this: 0 1 4 7

1. Filer's First Name Reece		M.I. -	Last Name Motts		2. Filer's Full Social Security No. (Example: 123-45-6789) 843 — 82 — 6873	
If a Joint Return, Spouse's First Name Andrea		M.I. -	Last Name Motts		3. Spouse's Full Social Security No. (Example: 123-45-6789) 653 — 93 — 1379	
Home Address (Number, Street, or P.O. Box) 1837 New York St.					4. School District Code (5 digits - see page 60)	
City or Town Burrows Twp.			State MI	ZIP Code 48894		
5. <b>STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input checked="" type="checkbox"/> Filer b. <input type="checkbox"/> Spouse				6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b> <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.		
7. <b>2018 FILING STATUS.</b> Check one. d. <input type="checkbox"/> Single e. <input checked="" type="checkbox"/> Married filing jointly f. <input type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below: _____				8. <b>2018 RESIDENCY STATUS.</b> Check all that apply. d. <input checked="" type="checkbox"/> Resident e. <input type="checkbox"/> Nonresident * f. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and attach Schedule NR.		

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2017 federal return.....	9a.	0	x	\$4,000	9a.	0	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.....	9b.	0	x	\$2,500	9b.	0	00
c. Number of qualified disabled veterans .....	9c.	0	x	\$400	9c.	0	00
d. Claimed as dependent, see line 9 NOTE above .....	9d.				9d.	0	00
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15 .....	9e.				9e.	0	00

10. <b>Adjusted Gross Income</b> from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions).....	10.	19,009	17
11. Additions from Schedule 1, line 9. Attach Schedule 1 .....	11.	0	00
12. <b>Total.</b> Add lines 10 and 11 .....	12.	19,009	17
13. Subtractions from Schedule 1, line 27. Attach Schedule 1 .....	13.	0	0
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" .....	14.	19,009	17
15. <b>Exemption allowance.</b> Enter amount from line 9e or Schedule NR, line 19 .....	15.	0	00
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" .....	16.	19,009	17
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425) .....	17.	855	41

**NON-REFUNDABLE CREDITS**

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan. Attach a copy of the return (see instructions) .....	18a.	0 00
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions) .....	19a.	0 00
20. <b>Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0" .....	20.	0 00

Filer's Full Social Security Number

843 — 32 — 6873

21. Enter amount of Income Tax from line 20.....	21.	0	00
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642.....	22.	0	00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23 .....	24.	0	00

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Attach MI-1040CR or MI-1040CR-2 .....	25.	0	00
26. <b>Farmland Preservation Credit.</b> Attach MI-1040CR-5.....	26.	0	00
27. a. Federal Earned Income Tax Credit.....	27a.		
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06) .....	27b.	0	0
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581 .....	28.	0	00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W ( <b>do not submit W-2s</b> ) .....	29.	855	41
30. Estimated tax, extension payments and 2017 credit forward .....	30.	0	00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30 .....	31.	855	41

**REFUND OR TAX DUE**

Office Use Only

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest _____ and penalty _____ if applicable (see instr.) <b>YOU OWE</b>	32.	0	00
33. <b>Overpayment.</b> If line 31 is greater than line 24, subtract line 24 from line 31 .....	33.	855	41
34. <b>Credit Forward.</b> Amount of line 33 to be credited to your 2019 estimated tax for your 2018 tax return ...	34.	0	00
35. Subtract line 34 from line 33..... <b>REFUND</b>	35.	855	41

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
272471532	0098804695	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

<b>Deceased Taxpayer.</b> If Filer and/or Spouse died after December 31, 2017, enter dates below. <b>ENTER DATE OF DEATH ONLY.</b> Example: 04-15-2017 (MM-DD-YYYY)		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer	— —	Spouse	— —
<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's PTIN, FEIN or SSN	
Filer's Signature		Preparer's Business Name (print or type)	
<i>Reece Matts</i> Date — 4/10/2019		Preparer's Business Address (print or type)	
Spouse's Signature <i>Andrea Matts</i> Date 4/10/2019			
By checking this box, I authorize Treasury to discuss my return with my preparer.			

**Refund, credit, or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

**Pay** amount on line 32. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "State of Michigan." Print the last four digits of your **Social Security number** and "2018 Income Tax" on the front of your

check. If paying on behalf of another taxpayer, **write the filer's name and the last four digits of their Social Security number** on the check. Do not staple your check to the return. You can pay electronically using Michigan's e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit **[www.michigan.gov/iit](http://www.michigan.gov/iit)**.

# 2019 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2020.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

1. Filer's First Name Andrea	M.I. -	Last Name Motts	2. Filer's Full Social Security No. (Example: 123-45-6789) 653 — 93 — 1379
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — — —
Home Address (Number, Street, or P.O. Box) 1837 New York St.			4. School District Code (5 digits – see page 60)
City or Town Burrows Twp.	State MI	ZIP Code 48894	
5. <b>STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund. a. <input checked="" type="checkbox"/> Filer b. <input type="checkbox"/> Spouse			6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b>  <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.
7. <b>2019 FILING STATUS.</b> Check one. g. <input checked="" type="checkbox"/> Single * If you check box "c," complete line 3 and enter spouse's full name below: h. <input type="checkbox"/> Married filing jointly i. <input type="checkbox"/> Married filing separately*			8. <b>2019 RESIDENCY STATUS.</b> Check all that apply. g. <input checked="" type="checkbox"/> Resident * If you check box "b" or "c," you must complete and attach Schedule NR. h. <input type="checkbox"/> Nonresident * i. <input type="checkbox"/> Part-Year Resident *

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2018 federal return.....	9a.	0	x	\$4,000	9a.	0	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.	0	x	\$2,500	9b.	0	00
c. Number of qualified disabled veterans	9c.	0	x	\$400	9c.	0	00
d. Claimed as dependent, see line 9 NOTE above	9d.	—			9d.	0	00
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15	9e.				9e.	0	00

10. <b>Adjusted Gross Income</b> from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions)	10.	19768	57
11. Additions from Schedule 1, line 9. Attach Schedule 1	11.	0	00
12. <b>Total.</b> Add lines 10 and 11	12.	19768	57
13. Subtractions from Schedule 1, line 27. Attach Schedule 1	13.	0	00
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.	19768	57
15. <b>Exemption allowance.</b> Enter amount from line 9e or Schedule NR, line 19	15.	0	00
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.	19768	57
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425)	17.	840	16

## NON-REFUNDABLE CREDITS

18. Income Tax Imposed by government units outside Michigan.	AMOUNT	CREDIT	
Attach a copy of the return (see instructions)	0		18a.
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions)	0		19a.
20. <b>Income Tax.</b> Subtract the sum of lines 18b and 19b from line 17.			20.
If the sum of lines 18b and 19b is greater than line 17, enter "0"			

Filer's Full Social Security Number

653 — 93 — 1379

21. Enter amount of Income Tax from line 20.....	21.	0	00
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642.....	22.	0	00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.	0	00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23.....	24.	0	00

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Attach MI-1040CR or MI-1040CR-2.....	25.	0	00
26. <b>Farmland Preservation Credit.</b> Attach MI-1040CR-5.....	26.	0	00
27. a. Federal Earned Income Tax Credit..... 27a. _____			
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06).....	27b.	00	00
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	28.	0	00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W ( <b>do not submit W-2s</b> ).....	29.	840	16
30. Estimated tax, extension payments and 2018 credit forward.....	30.	0	00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30.....	31.	840	16

**REFUND OR TAX DUE**

Office Use Only

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest _____ and penalty _____ if applicable (see instr.) <b>YOU OWE</b>	32.	0	00
33. <b>Overpayment.</b> If line 31 is greater than line 24, subtract line 24 from line 31.....	33.	840	16
34. <b>Credit Forward.</b> Amount of line 33 to be credited to your 2020 estimated tax for your 2019 tax return ...	34.	0	00
35. Subtract line 34 from line 33..... <b>REFUND</b>	35.	840	16

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
272471532	0098804695	1. <input checked="" type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2018, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2018 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	Date
Andrea Motts	05/30/2020
Spouse's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Preparer's Business Name (print or type)

Preparer's Business Address (print or type)

**Refund, credit, or zero returns.** Mail your return to: Michigan Department of Treasury, Lansing, MI 48956

**Pay amount on line 32.** Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

Make your check payable to **"State of Michigan."** Print the last four digits of your **Social Security number** and **"2018 Income Tax"** on the front of your check. If paying on behalf of another taxpayer, **write the filer's name and the last four digits of their Social Security number** on the check. Do not staple your check to the return. You can pay electronically using Michigan's e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit **[www.michigan.gov/lit](http://www.michigan.gov/lit)**.

**Schedule W****2017 MICHIGAN Withholding Tax Schedule**

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

**Attachment 13**

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2017, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040 where applicable. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name <b>REECE</b>	M.I.	Last Name <b>MOTTS</b>	2. Filer's Full Social Security No. (Example: 123-45-6789) <b>843 — 82 — 6873</b>
If a Joint Return, Spouse's First Name <b>ANDREA</b>	M.I.	Last Name <b>MOTTS</b>	3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>653 — 93 — 1379</b>

**TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS**

A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld
X	421051659	ALDI INC	17,849 00	0 00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				0 00
4. <b>SUBTOTAL.</b> Enter total of Table 1, column E. ....				00

**TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS REPORTED ON 1099 FORMS**

A	B	C	D	E
Enter "X" for: Filer or Spouse	Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....				00
5. <b>SUBTOTAL.</b> Enter total of Table 2, column E. ....				0 00

+ 0000 2017 57 01 27 6

Continue on page 2.

**TABLE 3: MICHIGAN FLOW-THROUGH WITHHOLDING**

<b>A</b> Payer's federal identification number (Example: 38-1234567)	<b>B</b> Payer's name	<b>C</b> Michigan flow-through withholding tax withheld
		00
		00
		00
		00
		00
		00
		00
		00
Enter Table 3 Subtotal from additional <i>Schedule W</i> forms (if applicable).....		00
6. <b>SUBTOTAL.</b> Enter total of Table 3, column C .....	6.	0 00
7. <b>TOTAL.</b> Add lines 4, 5 and 6. Enter here and carry to MI-1040, line 29.....	7.	0 00

**Note:** If line 6 does not apply, only submit page 1 of the Schedule W with your return.

## Instructions for *Schedule W* Withholding Tax Schedule

Schedule W is designed to report State of Michigan income tax withholding. Schedule W enables us to process your individual income tax return more efficiently.

Include the completed Schedule W with your return. An attachment number is listed in the upper right corner to help you assemble your forms in the correct order behind your *Individual Income Tax Return* (MI-1040).

**If a *Schedule W* is not included when required, the processing of your return will be delayed. Do not submit W-2 and/or 1099 forms with your return.**

If you are filing an amended return because you received a corrected W-2 you must complete a Schedule W. Keep copies of your W-2s with your tax records for six years and have them available if requested by the Department of Treasury.

**Michigan Residents.** If you paid income tax to a governmental unit outside of Michigan, see instructions for MI-1040, line 18.

**Flow-Through Withholding.** Complete Table 3 and report Michigan flow-through withholding on MI-1040, line 29. Do not claim flow-through withholding as an estimated payment.

### Completing the Withholding Tables

*Lines not listed are explained on the form.*

Complete the withholding tables using information from your W-2, 1099 and MI-4919 forms, and any other documents that report Michigan tax withheld. If you need additional space, include another Schedule W.

**Table 1 Column D:** Enter wages, tips, and other compensation from W-2 forms from which Michigan tax was withheld. *Exception:* Enter military pay even if no Michigan tax was withheld.

**Table 2 Column D:** Enter unemployment compensation, taxable pension from federal return, and any other taxable income from any 1099 forms from which Michigan tax was withheld. *Exception:* Enter military retirement benefits and railroad retirement benefits from 1099-R, RRB-1099 and/or RRB-1099-R forms, even if no Michigan tax was withheld.

**Table 3:** Report Michigan flow-through information provided to you by the flow-through entity. *This form may be filed without page 2 if you are not claiming Flow-Through Withholding in Table 3.* If only page 1 needs to be filed, add lines 4 and 5 and carry the total to Form MI-1040, line 29.

**Line 7: Total.** Enter total of line 4 from Table 1, line 5 from Table 2, and line 6 from Table 3 and carry total to Form MI-1040, line 29.



Issued under authority of Public Act 281 of 1967, as amended.

Attachment 13

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2018, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040 where applicable. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name <b>REECE</b>	M.I.	Last Name <b>MOTTS</b>	2. Filer's Full Social Security No. (Example: 123-45-6789) <b>843 — 82 — 6873</b>
If a Joint Return, Spouse's First Name <b>ANDREA</b>	M.I.	Last Name <b>MOTTS</b>	3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>653 — 93 — 1379</b>

**TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS**

A		B	C	D		E
Enter "X" for: Filer or Spouse		Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation		Box 17 — Michigan income tax withheld
	X	421051659	ALDI INC.	19,009	00	855 00
					00	00
					00	00
					00	00
					00	00
					00	00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....						00
4. <b>SUBTOTAL.</b> Enter total of Table 1, column E. ....						855 00

**TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS REPORTED ON 1099 FORMS**

A		B	C	D		E	
Enter "X" for: Filer or Spouse		Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)		Michigan income tax withheld	
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....							00
5. <b>SUBTOTAL.</b> Enter total of Table 2, column E. ....						5.	00
6. <b>TOTAL.</b> Add lines 4 and 5. Enter here and carry to MI-1040, line 29.....						6.	855 00

## Instructions for *Schedule W* Withholding Tax Schedule

Schedule W is designed to report State of Michigan income tax withholding. Schedule W enables us to process your individual income tax return more efficiently.

Include the completed Schedule W with your return. An attachment number is listed in the upper right corner to help you assemble your forms in the correct order behind your *Individual Income Tax Return* (MI-1040).

**If a *Schedule W* is not included when required, the processing of your return will be delayed. Do not submit W-2 and/or 1099 forms with your return.**

If you are filing an amended return because you received a corrected W-2 you must complete a Schedule W. Keep copies of your W-2s with your tax records for six years and have them available if requested by the Department of Treasury.

**Michigan Residents.** If you paid income tax to a governmental unit outside of Michigan, see instructions for MI-1040, line 18.

### Completing the Withholding Tables

*Lines not listed are explained on the form.*

Complete the withholding tables using information from your W-2 and 1099 forms, and any other documents that report Michigan tax withheld. If you need additional space, include another Schedule W.

**Table 1 Column D:** Enter wages, tips, and other compensation from W-2 forms from which Michigan tax was withheld. *Exception:* Enter military pay even if no Michigan tax was withheld.

**Table 2 Column D:** Enter unemployment compensation, taxable pension from federal return, and any other taxable income from any 1099 forms from which Michigan tax was withheld. *Exception:* Enter military retirement benefits and railroad retirement benefits from 1099-R, RRB-1099 and/or RRB-1099-R forms, even if no Michigan tax was withheld.

**Line 6: Total.** Enter total of line 4 from Table 1 and line 5 from Table 2 and carry total to Form MI-1040, line 29.

**2019 MICHIGAN Withholding Tax Schedule**

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

**Attachment 13**

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2019, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name <b>ANDREA</b>	M.I.	Last Name <b>MOTTS</b>	2. Filer's Full Social Security No. (Example: 123-45-6789) <b>653 — 93 — 1379</b>
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>— — —</b>

**TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS**

A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld
<input checked="" type="checkbox"/>	421051659	ALDI INC.	19,769 <sup>00</sup>	840 <sup>00</sup>
<input type="checkbox"/>			<sup>00</sup>	<sup>00</sup>
<input type="checkbox"/>			<sup>00</sup>	<sup>00</sup>
<input type="checkbox"/>			<sup>00</sup>	<sup>00</sup>
<input type="checkbox"/>			<sup>00</sup>	<sup>00</sup>
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				<sup>00</sup>
4. <b>SUBTOTAL.</b> Enter total of Table 1, column E. ....				840 <sup>00</sup>

**TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS**

A	B	C	D	E
Enter "X" for: Filer or Spouse	Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see Inst.)	Michigan income tax withheld
<input type="checkbox"/>			<sup>00</sup>	<sup>00</sup>
<input type="checkbox"/>			<sup>00</sup>	<sup>00</sup>
<input type="checkbox"/>			<sup>00</sup>	<sup>00</sup>
<input type="checkbox"/>			<sup>00</sup>	<sup>00</sup>
<input type="checkbox"/>			<sup>00</sup>	<sup>00</sup>
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....				<sup>00</sup>
5. <b>SUBTOTAL.</b> Enter total of Table 2, column E. ....				0 <sup>00</sup>
6. <b>TOTAL.</b> Add lines 4 and 5. Enter here and carry to MI-1040, line 29.....				840 <sup>00</sup>

+ 0000 2019 57 01 27 2

## Instructions for *Schedule W* Withholding Tax Schedule

Schedule W is designed to report State of Michigan income tax withholding. Schedule W enables us to process your individual income tax return more efficiently.

Include the completed Schedule W with your return. An attachment number is listed in the upper right corner to help you assemble your forms in the correct order behind your *Individual Income Tax Return* (MI-1040).

**If a *Schedule W* is not included when required, the processing of your return will be delayed. Do not submit W-2 and/or 1099 forms with your return.**

If you are filing an amended return because you received a corrected W-2 you must complete a Schedule W. Keep copies of your W-2s with your tax records for six years and have them available if requested by the Department of Treasury.

**Michigan Residents.** If you paid income tax to a governmental unit outside of Michigan, see instructions for MI-1040, line 18.

### Completing the Withholding Tables

*Lines not listed are explained on the form.*

Complete the withholding tables using information from your W-2 and 1099 forms, and any other documents that report Michigan tax withheld. If you need additional space, include another Schedule W.

**Table 1 Column D:** Enter wages, tips, and other compensation from W-2 forms from which Michigan tax was withheld. *Exception:* Enter military pay even if no Michigan tax was withheld.

**Table 2 Column D:** Enter unemployment compensation, taxable pension from your federal return, and any other taxable income from any 1099 forms from which Michigan tax was withheld. *Exception:* Enter military retirement benefits and railroad retirement benefits (both Tier 1 and Tier 2) from 1099-R, RRB-1099 and/or RRB-1099-R forms, even if no Michigan tax was withheld.

**Line 6: Total.** Enter total of line 4 from Table 1 and line 5 from Table 2. Carry the total to Form MI-1040, line 29.

Amended Return ☐**2017 MICHIGAN Homestead Property Tax Credit Claim MI-1040CR**

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

Attachment 05

1. Filer's First Name <b>REECE</b>	M.I.	Last Name <b>MOTTS</b>	2. Filer's Full Social Security No. (Example: 123-45-6789)  843 — 82 — 6873
If a Joint Return, Spouse's First Name <b>ANDREA</b>	M.I.	Last Name <b>MOTTS</b>	3. Spouse's Full Social Security No. (Example: 123-45-6789)  653 — 93 — 1379
Home Address (Number, Street, P.O. Box). If using a P.O. Box, you must complete line 45. <b>1837 NEW YORK ST.</b>			4. School District Code (5 digits - see page 60)
City or Town <b>BURROWS TWP.</b>		State <b>MI</b>	ZIP Code <b>48894</b>
5. Check the box(es) for which you or your spouse qualify (excluding dependents). If you qualify for both, see instructions.			
a. <input type="checkbox"/> Age 65 or older; or an unremarried spouse of a person who was 65 or older at the time of death. b. <input type="checkbox"/> Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.			
6. 2017 FILING STATUS: Check one.		7. 2017 RESIDENCY STATUS: Check all that apply.	
a. <input type="checkbox"/> Single		a. <input checked="" type="checkbox"/> Resident	
b. <input checked="" type="checkbox"/> Married filing jointly		b. <input type="checkbox"/> Nonresident	
c. <input type="checkbox"/> Married filing separately (Include Form 5049)		c. <input type="checkbox"/> Part-Year Resident *	
*If you checked box "c," enter dates of Michigan residency in 2017. Enter dates as MM-DD-YYYY (Example: 04-15-2017).			
		FROM:	
		TO:	

**8. Homestead Status**☐ Check here if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your assessor.

9. **Homeowners:** Enter the 2017 taxable value of your homestead (see instructions). If you did not check box 8 above and your taxable value is greater than \$135,000, STOP; you are not eligible. Farmers: enter the taxable value of your homestead, including eligible unoccupied farmland .....

39,427	00
	00

10. Property Taxes levied on your home for 2017 (see instructions) or amount from line 51, 56 and/or 57

- 11.
- Renters:**
- Enter rent you paid for 2017 from line 53 and/or 55 .....

	00
--	----

12. Multiply line 11 by 20% (0.20).....

	00
	00

- 13.
- Total.**
- Add lines 10 and 12 .....

	00
--	----

**TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses. If married filing separately, you must include Form 5049.**

14. Wages, salaries, tips, sick, strike and SUB pay, etc.....	14.	17,849	00	21. Social Security, SSI, and/or railroad retirement benefits...	21.		00
15. All interest and dividend income (including nontaxable interest).....	15.		00	22. Child support and foster parent payments.....	22.		00
16. Net business income (including net farm income). If negative enter "0" .....	16.		00	23. Unemployment compensation.....	23.		00
17. Net royalty or rent income. If negative enter "0" .....	17.		00	24. Gifts or expenses paid on your behalf.....	24.		00
18. Retirement pension, annuity, and IRA benefits.....	18.		00	25. Other nontaxable income Describe: .....	25.		00
19. Capital gains less capital losses, (see instructions).....	19.		00	26. Workers'/veterans' disability compensation/pension benefits	26.		00
20. Alimony and other taxable income Describe: .....	20.		00	27. FIP and other MDHHS benefits (Do not include food assistance)	27.		00

- 28.
- SUBTOTAL.**
- Add lines 14 through 27 .....

17,849	00
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+ 0000 2017 25 01 27 3

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

843 — 82 — 6873

29. Enter subtotal from line 28.....	29.		00
30. Other adjustments (see instructions). Describe: .....	30.		00
31. Medical insurance/HMO premiums you paid for you and your family (see instructions) .....	31.		00
32. Add lines 30 and 31.....	32.		00
33. <b>TOTAL HOUSEHOLD RESOURCES.</b> Subtract line 32 from line 29. <b>If more than \$50,000, STOP; you are not eligible for this credit.</b> .....	33.	17,849	00
34. Multiply line 33 by 3.5% (0.035) or by the percent in Table 2 (see instructions). If negative, enter "0".	34.	625	00
35. Subtract line 34 from line 13 and enter the amount here. If line 34 is more than line 13, enter "0" and <b>STOP</b> ; you are not eligible for this credit. ....	35.		00

**PART 1: ALLOWABLE COMPUTATION** Complete one of the sections below, either A, B, or C (see instructions).**SECTION A: SENIOR CLAIMANTS** (if you checked only box 5a)

36. Enter amount from line 35 .....	36.		00
37. Percentage from Table A (see instructions) that applies to the amount on line 33.....	37.	100	%
38. Multiply line 36 by line 37. Enter amount here and on line 42 (maximum \$1,200).....	38.		00

**SECTION B: DISABLED CLAIMANTS** (if you checked only box 5b, or both boxes 5a and 5b)

39. Enter amount from line 35 here and on line 42 (maximum \$1,200) .....	39.		00
---	-----	--	----

**SECTION C: ALL OTHER CLAIMANTS** (if you did not check box 5a or 5b)

40. Enter amount from line 35. ....	40.		00
41. Multiply amount on line 40 by 60% (0.60). Enter amount here and on line 42 (maximum \$1,200).....	41.		00

**PART 2: PROPERTY TAX CREDIT CALCULATION** All filers must complete this section.

42. Enter amount from line 38, 39 or 41, or from Worksheet 3 (see instructions) for <b>FIP/MDHHS recipients</b> .....	42.		00
43. Percentage from Table B (see instructions) that applies to the amount on line 33.....	43.	100	%
44. <b>PROPERTY TAX CREDIT.</b> Multiply amount on line 42 by percentage on line 43. Enter amount here and if you file an MI-1040, carry this amount to MI-1040, line 25.....	44.		00

**NOTE: Seniors who pay rent (including rent paid to adult care facilities):** Complete Worksheet 4 in the MI-1040 book and enter amount from worksheet on line 44 (maximum \$1,200).

Filer's Full Social Security Number

843 — 82 — 6873

**PART 3: HOMEOWNERS WHO MOVED IN 2017.** Report on lines 45 and 46 the addresses of the homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than \$135,000 are not eligible for this credit.**

45. Address where you lived on December 31, 2017, if different than reported on line 1 (Number, Street, City, State, ZIP Code).	Taxable Value	00
46. Address of homestead sold (moved from) during 2017 (Number, Street, City, State, ZIP Code).	Taxable Value	00

**Homeowners who moved during 2017, complete lines 47 through 51.**

HOMESTEAD	
A. Moved Into	B. Moved From
47. Number of days occupied (total cannot be more than 365).....	
48. Divide line 47 by 365 and enter percentage here .....	%
49. Property taxes levied for calendar year 2017 .....	00
50. <b>Prorated property taxes.</b> Multiply line 49 by the percentages on line 48 .....	00
51. <b>Taxes eligible for credit.</b> Add line 50, columns A and B. Enter here and on line 10.....	51. 00

**PART 4: RENTERS**

52.	A	B	C	D	E
	Address of Homestead You Rented (Number, Street, Apt. #, City, State, ZIP Code)	Landowner's Name and Address (City, State and ZIP Code)	# Months Rented	Monthly Rent	Total Rent Paid
				00	00
				00	00
53. Total rent you paid (not more than 12 months). Add total rent for each period. Enter here and on line 11.....				53. 00	00

**PART 5: ALTERNATE HOUSING FACILITIES (see instructions)**

54. If you lived in one of these types of facilities for all or part of 2017, check the appropriate box and see instructions.

a. ☐ Subsidized Housing: complete line 55. Enter result on line 11.    b. ☐ Service Fee Housing: complete lines 55 and 56.

55. Enter the total rent you paid in 2017 while a resident of an Alternate Housing Facility. Do not include amounts paid on your behalf by a government agency..... 55. 00

56. If you checked box 54b, multiply line 55 by 10% (0.10) (see instructions). Enter here and on line 10.... 56. 00

57. **Special Housing:** If you lived in one of these types of facilities for all or part of 2017, check the appropriate box (see instructions).

a. ☐ Cooperative Housing    b. ☐ Home for the Aged    c. ☐ Nursing Home

d. ☐ Adult Foster Care Home    e. ☐ Paid Room and Board

Enter your prorated share of taxes from the type of facility checked on line 57 here and on line 10..... 57. 00

58. Name and Address (including City, State and ZIP Code) of Housing Facility, Landowner, or Care Facility if you completed Part 5.

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete parts a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
272471532	098804695	1. <input checked="" type="checkbox"/> Checking    2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2016, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2017 (MM-DD-YYYY)

Filer	— —	Spouse	— —
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**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	Date
Reece Motta	2/16/18
Spouse's Signature	Date
Andrea Motta	2/16/18

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Preparer's Name (print or type)

Preparer's Business Name, Address and Telephone Number

If you are also filing Form MI-1040, include this form behind it. If not, mail this form to: Michigan Department of Treasury, Lansing, MI 48956

+ 0000 2017 25 03 27 9

Amended Return ☐**2018 MICHIGAN Homestead Property Tax Credit Claim MI-1040CR**

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

Attachment 05

1. Filer's First Name <b>REECE</b>		M.I.	Last Name <b>MOTTS</b>		2. Filer's Full Social Security No. (Example: 123-45-6789) <b>843 — 82 — 6873</b>							
If a Joint Return, Spouse's First Name <b>ANDREA</b>		M.I.	Last Name <b>MOTTS</b>		3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>653 — 93 — 1379</b>							
Home Address (Number, Street, P.O. Box). If using a P.O. Box, you must complete line 45. <b>1837 NEW YORK ST.</b>												
City or Town <b>BURROWS TWP.</b>			State <b>MI</b>	ZIP Code <b>48894</b>	4. School District Code (5 digits - see page 60)							
5. Check the box(es) for which you or your spouse qualify (excluding dependents). If you qualify for both, see instructions.												
a. <input type="checkbox"/> Age 65 or older; or an unremarried spouse of a person who was 65 or older at the time of death.         b. <input type="checkbox"/> Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.												
6. 2018 FILING STATUS: Check one.		7. 2018 RESIDENCY STATUS: Check all that apply.			*If you checked box "c," enter dates of Michigan residency in 2018. Enter dates as MM-DD-YYYY (Example: 04-15-2018).							
a. <input type="checkbox"/> Single		a. <input checked="" type="checkbox"/> Resident			<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">FILER</th> <th style="width: 50%;">SPOUSE</th> </tr> </thead> <tbody> <tr> <td>FROM: — — 2018</td> <td>— — 2018</td> </tr> <tr> <td>TO: — — 2018</td> <td>— — 2018</td> </tr> </tbody> </table>		FILER	SPOUSE	FROM: — — 2018	— — 2018	TO: — — 2018	— — 2018
FILER	SPOUSE											
FROM: — — 2018	— — 2018											
TO: — — 2018	— — 2018											
b. <input checked="" type="checkbox"/> Married filing jointly		b. <input type="checkbox"/> Nonresident										
c. <input type="checkbox"/> Married filing separately (Include Form 5049)		c. <input type="checkbox"/> Part-Year Resident *										

**8. Homestead Status**☐ Check here if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your assessor.

9. **Homeowners:** Enter the 2018 **taxable value** of your homestead (see instructions). **If you did not check box 8 above and your taxable value is greater than \$135,000, STOP; you are not eligible.**  
**Farmers:** enter the **taxable value** of your homestead, including eligible unoccupied farmland .....

40,114	00
	00

10. Property taxes levied on your home for 2018 (see instructions) or amount from line 51, 56 and/or 57

	00
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- 11.
- Renters:**
- Enter rent you paid for 2018 from line 53 and/or 55 .....

	00
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12. Multiply line 11 by 23% (0.23).....

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- 13.
- Total.**
- Add lines 10 and 12 .....

	00
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**TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses.**  
**If married filing separately, you must include Form 5049.**

14. Wages, salaries, tips, sick, strike and SUB pay, etc. .... 14. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; text-align: right;">19,009</td><td style="width: 20%; text-align: right;">00</td></tr></table> 15. All interest and dividend income (including nontaxable interest)..... 15. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 16. Net business income (including net farm income). If negative enter "0" ..... 16. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 17. Net royalty or rent income. If negative enter "0" ..... 17. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 18. Retirement pension, annuity, and IRA benefits. .... 18. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 19. Capital gains less capital losses, (see instructions). .... 19. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 20. Alimony and other taxable income Describe: ..... 20. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table>	19,009	00		00		00		00		00		00		00	21. Social Security, SSI, and/or railroad retirement benefits... 21. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 22. Child support and foster parent payments..... 22. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 23. Unemployment compensation. .... 23. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 24. Gifts or expenses paid on your behalf..... 24. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 25. Other nontaxable income Describe: ..... 25. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 26. Workers'/veterans' disability compensation/pension benefits ..... 26. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table> 27. FIP and other MDHHS benefits (Do not include food assistance) ..... 27. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%;"></td><td style="width: 20%; text-align: right;">00</td></tr></table>		00		00		00		00		00		00		00
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28. **SUBTOTAL.** Add lines 14 through 27 ..... **SUBTOTAL** 28. 

19,009	00
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+ 0000 2018 25 01 27 1

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.



Filer's Full Social Security Number

843 — 82 — 6873

29. Enter subtotal from line 28.....	29.		00
30. Other adjustments (see instructions). Describe: .....	30.		00
31. Medical insurance/HMO premiums you paid for you and your family (see instructions) .....	31.		00
32. Add lines 30 and 31.....	32.		00
33. <b>TOTAL HOUSEHOLD RESOURCES.</b> Subtract line 32 from line 29. <b>If more than \$60,000, STOP; you are not eligible for this credit.</b> .....	33.	19,009	00
34. Multiply line 33 by 3.2% (0.032) or by the percent in Table 2 (see instructions). If negative, enter "0".	34.	608	00
35. Subtract line 34 from line 13 and enter the amount here. If line 34 is more than line 13, enter "0" and <b>STOP</b> ; you are not eligible for this credit. ....	35.		00

**PART 1: ALLOWABLE COMPUTATION** Complete one of the sections below, either A, B, or C (see instructions).**SECTION A: SENIOR CLAIMANTS** (if you checked only box 5a)

36. Enter amount from line 35 .....	36.		00
37. Percentage from Table A (see instructions) that applies to the amount on line 33.....	37.	100	%
38. Multiply line 36 by line 37. Enter amount here and on line 42 (maximum \$1,500) .....	38.		00

**SECTION B: DISABLED CLAIMANTS** (if you checked only box 5b, or both boxes 5a and 5b)

39. Enter amount from line 35 here and on line 42 (maximum \$1,500) .....	39.		00
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**SECTION C: ALL OTHER CLAIMANTS** (if you did not check box 5a or 5b)

40. Enter amount from line 35. ....	40.		00
41. Multiply amount on line 40 by 60% (0.60). Enter amount here and on line 42 (maximum \$1,500).....	41.		00

**PART 2: PROPERTY TAX CREDIT CALCULATION** All filers must complete this section.

42. Enter amount from line 38, 39 or 41, or from Worksheet 3 (see instructions) for <b>FIP/MDHHS recipients</b> .....	42.		00
43. Percentage from Table B (see instructions) that applies to the amount on line 33.....	43.	100	%
44. <b>PROPERTY TAX CREDIT.</b> Multiply amount on line 42 by percentage on line 43. Enter amount here and if you file an MI-1040, carry this amount to MI-1040, line 25.....	44.		00

**NOTE: Seniors who pay rent (including rent paid to adult care facilities):** Complete Worksheet 4 in the MI-1040 book and enter amount from worksheet on line 44 (maximum \$1,500).

Filer's Full Social Security Number

843 — 82 — 6873

**PART 3: HOMEOWNERS WHO MOVED IN 2018.** Report on lines 45 and 46 the addresses of the homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than \$135,000 are not eligible for this credit.**

45. Address where you lived on December 31, 2018, if different than reported on line 1 (Number, Street, City, State, ZIP Code).	Taxable Value	00
46. Address of homestead sold (moved from) during 2018 (Number, Street, City, State, ZIP Code).	Taxable Value	00

**Homeowners who moved during 2018, complete lines 47 through 51.**

HOMESTEAD	
A. Moved Into	B. Moved From
47. Number of days occupied (total cannot be more than 365).....	
48. Divide line 47 by 365 and enter percentage here .....	%
49. Property taxes levied for calendar year 2018 .....	00
50. <b>Prorated property taxes.</b> Multiply line 49 by the percentages on line 48 .....	00
51. <b>Taxes eligible for credit.</b> Add line 50, columns A and B. Enter here and on line 10.....	00

**PART 4: RENTERS**

52.	A	B	C	D	E
	Address of Homestead You Rented (Number, Street, Apt. #, City, State, ZIP Code)	Landowner's Name and Address (City, State and ZIP Code)	# Months Rented	Monthly Rent	Total Rent Paid
				00	00
				00	00
53. Total rent you paid (not more than 12 months). Add total rent for each period. Enter here and on line 11.....				00	00

**PART 5: ALTERNATE HOUSING FACILITIES (see instructions)**

54. If you lived in one of these types of facilities for all or part of 2018, check the appropriate box and see instructions.

- a. ☐ Subsidized Housing: complete line 55. Enter result on line 11.      b. ☐ Service Fee Housing: complete lines 55 and 56.

55. Enter the total rent you paid in 2018 while a resident of an Alternate Housing Facility. Do not include amounts paid on your behalf by a government agency .....

56. If you checked box 54b, multiply line 55 by 10% (0.10) (see instructions). Enter here and on line 10....

57. **Special Housing:** If you lived in one of these types of facilities for all or part of 2018, check the appropriate box (see instructions).

- a. ☐ Cooperative Housing      b. ☐ Home for the Aged      c. ☐ Nursing Home

- d. ☐ Adult Foster Care Home      e. ☐ Paid Room and Board

Enter your prorated share of taxes from the type of facility checked on line 57 here and on line 10.....

58. Name and Address (including City, State and ZIP Code) of Housing Facility, Landowner, or Care Facility if you completed Part 5.

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete parts a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. <input type="checkbox"/> Checking      2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2017, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2018 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	<i>RECC MOTTIS</i>	Date	1/31/19
Spouse's Signature	<i>Andrea Motta</i>	Date	1/31/19

Preparer's Name (print or type)

Preparer's Business Name, Address and Telephone Number

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

If you are also filing Form MI-1040, include this form behind it. If not, mail this form to: Michigan Department of Treasury, Lansing, MI 48956

+ 0000 2018 25 03 27 7

Amended Return ☐**2019 MICHIGAN Homestead Property Tax Credit Claim MI-1040CR**

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Attachment 05

1. Filer's First Name <b>ANDREA</b>		M.I.	Last Name <b>MOTTS</b>		2. Filer's Full Social Security No. (Example: 123-45-6789) <b>653 — 93 — 1379</b>										
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) — —										
Home Address (Number, Street, P.O. Box). If using a P.O. Box, you must complete line 45. <b>1837 NEW YORK ST.</b>															
City or Town <b>BURROWS TWP.</b>			State <b>MI</b>	ZIP Code <b>48894</b>	4. School District Code (5 digits - see page 60)										
5. Check the box(es) for which you or your spouse qualify (excluding dependents). If you qualify for both, see instructions.															
a. <input type="checkbox"/> Age 65 or older; or an unremarried spouse of a person who was 65 or older at the time of death.         b. <input type="checkbox"/> Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.															
6. 2019 FILING STATUS: Check one.		7. 2019 RESIDENCY STATUS: Check all that apply.		*If you checked box "c," enter dates of Michigan residency in 2019. Enter dates as MM-DD-YYYY (Example: 04-15-2019).											
a. <input checked="" type="checkbox"/> Single		a. <input type="checkbox"/> Resident		<table border="1"> <thead> <tr> <th></th> <th>FILER</th> <th>SPOUSE</th> </tr> </thead> <tbody> <tr> <td>FROM:</td> <td>— — 2019</td> <td>— — 2019</td> </tr> <tr> <td>TO:</td> <td>— — 2019</td> <td>— — 2019</td> </tr> </tbody> </table>				FILER	SPOUSE	FROM:	— — 2019	— — 2019	TO:	— — 2019	— — 2019
	FILER	SPOUSE													
FROM:	— — 2019	— — 2019													
TO:	— — 2019	— — 2019													
b. <input type="checkbox"/> Married filing jointly		b. <input type="checkbox"/> Nonresident													
c. <input type="checkbox"/> Married filing separately (Include Form 5049)		c. <input type="checkbox"/> Part-Year Resident *													

**8. Homestead Status**☐ Check here if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your local assessor.

9. <b>Homeowners:</b> Enter the 2019 taxable value of your homestead (see instructions). If you did not check box 8 above and your taxable value is greater than \$135,000, STOP; you are not eligible. <b>Farmers:</b> enter the taxable value of your homestead, including eligible unoccupied farmland .....	9.	41,348	00
10. Property taxes levied on your home for 2019 (see instructions) or amount from line 51, 56 and/or 57 .....	10.		00
11. <b>Renters:</b> Enter rent you paid for 2019 from line 53 and/or 55 .....	11.		00
12. Multiply line 11 by 23% (0.23).....	12.		00
13. <b>Total.</b> Add lines 10 and 12 .....	13.		00

**TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses. If married filing separately, you must include Form 5049.**

14. Wages, salaries, tips, sick, strike and SUB pay, etc. ....	14.	19,769	00	21. Social Security, SSI, and/or railroad retirement benefits...	21.		00
15. All interest and dividend income (including nontaxable interest).....	15.		00	22. Child support and foster parent payments.....	22.		00
16. Net business income (including net farm income). If negative enter "0" .....	16.		00	23. Unemployment compensation.....	23.		00
17. Net royalty or rent income. If negative enter "0".....	17.		00	24. Gifts received or expenses paid on your behalf.....	24.		00
18. Retirement pension, annuity, and IRA benefits.....	18.		00	25. Other nontaxable income Describe: .....	25.		00
19. Capital gains less capital losses, (see instructions), .....	19.		00	26. Workers'/veterans' disability compensation/pension benefits .....	26.		00
20. Alimony and other taxable income Describe: .....	20.		00	27. FIP and other MDHHS benefits (Do not include food assistance) .....	27.		00
28. <b>SUBTOTAL.</b> Add lines 14 through 27 .....	28.	19,679	00				

+ 0000 2019 25 01 27 9

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

653 — 93 — 1379

29. Enter subtotal from line 28.....	29.	<div></div>	<div>00</div>
30. Other adjustments (see instructions). Describe: .....	30.	<div></div>	<div>00</div>
31. Medical insurance/HMO premiums you paid for you and your family (see instructions).....	31.	<div></div>	<div>00</div>
32. Add lines 30 and 31.....	32.	<div></div>	<div>00</div>
33. <b>TOTAL HOUSEHOLD RESOURCES.</b> Subtract line 32 from line 29. <b>If more than \$60,000, STOP; you are not eligible for this credit.</b> .....	33.	19,769	<div>00</div>
34. Multiply line 33 by 3.2% (0.032) or by the percent in Table 2 (see instructions). If negative, enter "0".	34.	633	<div>00</div>
35. Subtract line 34 from line 33 and enter the amount here. If line 34 is greater than line 33, enter "0" and <b>STOP</b> ; you are not eligible for this credit. ....	35.	<div></div>	<div>00</div>

**PART 1: ALLOWABLE COMPUTATION** Complete one of the sections below, either A, B, or C (see instructions).**SECTION A: SENIOR CLAIMANTS** (if you checked only box 5a)

36. Enter amount from line 35.....	36.	<div></div>	<div>00</div>
37. Percentage from Table A (see instructions) that applies to the amount on line 33.....	37.	100	<div>%</div>
38. Multiply line 36 by line 37. Enter amount here and on line 42 (maximum \$1,500).....	38.	<div></div>	<div>00</div>

**SECTION B: DISABLED CLAIMANTS** (if you checked only box 5b, or both boxes 5a and 5b)

39. Enter amount from line 35 here and on line 42 (maximum \$1,500) .....	39.	<div></div>	<div>00</div>
---	-----	-------------	---------------

**SECTION C: ALL OTHER CLAIMANTS** (if you did not check box 5a or 5b)

40. Enter amount from line 35.....	40.	<div></div>	<div>00</div>
41. Multiply amount on line 40 by 60% (0.60). Enter amount here and on line 42 (maximum \$1,500).....	41.	<div></div>	<div>00</div>

**PART 2: PROPERTY TAX CREDIT CALCULATION** All filers must complete this section.

42. Enter amount from line 38, 39 or 41, or from Worksheet 3 (see instructions) for <b>FIP/MDHHS recipients</b> .....	42.	<div></div>	<div>00</div>
43. Percentage from Table B (see instructions) that applies to the amount on line 33.....	43.	100	<div>%</div>
44. <b>PROPERTY TAX CREDIT.</b> Multiply amount on line 42 by percentage on line 43. Enter amount here and if you file an MI-1040, carry this amount to MI-1040, line 25.....	44.	<div></div>	<div>00</div>

**NOTE: Seniors who pay rent (including rent paid to adult care facilities):** Complete Worksheet 4 in the MI-1040 book and enter amount from worksheet on line 44 (maximum \$1,500).

Continue on page 3. This form cannot be  
processed if pages 2 and 3 are not completed and included.

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Filer's Full Social Security Number

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**PART 3: HOMEOWNERS WHO MOVED IN 2019.** Report on lines 45 and 46 the addresses of the homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than \$135,000 are not eligible for this credit.**

45. Address where you lived on December 31, 2019, if different than reported on line 1 (Number, Street, City, State, ZIP Code).	Taxable Value	00
46. Address of homestead sold (moved from) during 2019 (Number, Street, City, State, ZIP Code).	Taxable Value	00

**Homeowners who moved during 2019, complete lines 47 through 51.**

HOMESTEAD	
A. Moved Into	B. Moved From
47. Number of days occupied (total cannot be more than 365).....	
48. Divide line 47 by 365 and enter percentage here .....	%
49. Property taxes levied for calendar year 2019 .....	00
50. <b>Prorated property taxes.</b> Multiply line 49 by the percentages on line 48 .....	00
51. <b>Taxes eligible for credit.</b> Add line 50, columns A and B. Enter here and on line 10.....	00

**PART 4: RENTERS**

52.	A	B	C	D	E
	Address of Homestead You Rented (Number, Street, Apt. #, City, State, ZIP Code)	Landowner's Name and Address (City, State and ZIP Code)	# Months Rented	Monthly Rent	Total Rent Paid
				00	00
				00	00
53. Total rent you paid (not more than 12 months). Add total rent for each period. Enter here and on line 11.....				00	00

**PART 5: ALTERNATE HOUSING FACILITIES (see instructions)**

54. If you lived in one of these types of facilities for all or part of 2019, check the appropriate box and see instructions.

- a. ☐ Subsidized Housing: complete line 55. Enter result on line 11.    b. ☐ Service Fee Housing: complete lines 55 and 56.

55. Enter the total rent you paid in 2019 while a resident of an Alternate Housing Facility. Do not include amounts paid on your behalf by a government agency .....

56. If you checked box 54b, multiply line 55 by 10% (0.10) (see instructions). Enter here and on line 10....

57. **Special Housing:** If you lived in one of these types of facilities for all or part of 2019, check the appropriate box (see instructions).

- a. ☐ Cooperative Housing    b. ☐ Home for the Aged    c. ☐ Nursing Home

- d. ☐ Adult Foster Care Home    e. ☐ Paid Room and Board

Enter your prorated share of taxes from the type of facility checked on line 57 here and on line 10. ....

58. Name and Address (including City, State and ZIP Code) of Housing Facility, Landowner, or Care Facility if you completed lines 54 through 57.

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete parts a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. <input type="checkbox"/> Checking    2. <input type="checkbox"/> Savings

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2018, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2019 (MM-DD-YYYY)

Filer	— —	Spouse	— —
-------	-----	--------	-----

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature	Date
Andrea Motta	4/1/2020
Spouse's Signature	Date

Preparer's Name (print or type)

Preparer's Business Name, Address and Telephone Number

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

If you are also filing Form MI-1040, include this form behind it. If not, mail this form to: **Michigan Department of Treasury, Lansing, MI 48956**

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<b>STATE OF MICHIGAN</b> <b>55th JUDICIAL DISTRICT</b> <b>30th JUDICIAL CIRCUIT</b>	<b>COMPLAINT</b> <b>FELONY</b> <input type="checkbox"/> <b>AMENDED</b>	<b>JUDGE</b>  <b>DISTRICT CASE NO.</b> <b>CIRCUIT CASE NO.</b>
---	--	---

<b>Court address</b> <b>313 West Kalamazoo Street, Lansing, MI 48933</b> District Court ORI: MI-33085J	<b>Court telephone no.</b> <b>(517) 483-6500</b>  Circuit Court ORI: MI-330013B
--	--

Defendant's name and address THE PEOPLE OF THE STATE OF MICHIGAN v. <b>ANDREA MOTTS</b> 17902 Maine Street Roselawn, MI				Victim or complainant Leona Lansing Complaining witness Randy Lansing	
Codefendant(s) (if known)				Date: On or about 06/01/2016-06/01/2022	
City/Twp./Village Bush Township	County in Michigan Manhattan	Defendant TCN	Defendant CTN	Defendant SID	Defendant DOB Put DOB in Ref. No. row 1 on MC 97
Police agency report no. 2021-12345	Charge See below			Maximum penalty	
<input type="checkbox"/> A sample for chemical testing for DNA identification profiling is on file with the Michigan State Police from a previous case.		<input type="checkbox"/> Oper./Chauf. <input type="checkbox"/> CDL	Vehicle Type	Defendant DLN Put DLN on Ref. No. row 3 on MC 97	

**Witnesses**

SA William McAvoy	Blair Lansing	██████████	McKenzi Hale
Leona Lansing V	Reece Motts	██████████	
Randy Lansing	Allison Motts	██████████	

**STATE OF MICHIGAN, COUNTY OF Manhattan**

The complaining witness says that on the date and at the location described, the defendant, contrary to law,

COUNT 1: EMBEZZLEMENT-FROM A VULNERABLE ADULT-\$50,000.00 OR MORE BUT LESS THAN \$100,000 did, through fraud, deceit, misrepresentation, coercion, or unjust enrichment, obtain, use, or attempt to obtain or use money or property of Leona Lansing, directly or indirectly benefiting himself or herself, knowing or having reason to know that the person was a vulnerable adult, the money or property having a value of \$50,000.00 or more but less than \$100,000; contrary to MCL 750.174a(6)(a). [750.174A6A]

FELONY: 15 Years and/or \$15,000.00 or 3 times the value of the money or property involved, whichever is greater. To impose a fine of 3 times the value, the defendant must admit the amount, or it must be determined by the trier of fact. See *Southern Union Co. v United States* 567 U.S. \_\_; No. 11-94 (2012). A consecutive sentence may be imposed for other convictions of MCL 750.174a.

COUNT 2: TAXES-FAILURE TO FILE/FALSE RETURN/PAYMENT

did, with the intent to defraud or evade the payment of a tax, or part of a tax, make a false or fraudulent 2017 Income Tax return or payment as required by MCL 206.315; contrary to MCL 205.27(1)(a). [205.271A]

FELONY: 5 Years and/or \$5,000.00

COUNT 3: TAXES-FAILURE TO FILE/FALSE RETURN/PAYMENT

did, with the intent to defraud or evade the payment of a tax, or part of a tax, make a false or fraudulent 2018 Income Tax return or payment as required by MCL 206.315; contrary to MCL 205.27(1)(a). [205.271A]

FELONY: 5 Years and/or \$5,000.00

☐ The complaining witness asks that defendant be apprehended and dealt with according to law.

COUNT 4: TAXES-FAILURE TO FILE/FALSE RETURN/PAYMENT

did, with the intent to defraud or evade the payment of a tax, or part of a tax, make a false or fraudulent 2019 Income Tax return or payment as required by MCL 206.315; contrary to MCL 205.27(1)(a). [205.271A]

FELONY: 5 Years and/or \$5,000.00

<div>Warrant authorized on _____ by: _____ Date</div> <div>Prosecuting official _____</div> <div><div>Security for costs posted</div></div>	<div>I declare under the penalties of perjury that this complaint has been examined by me and that its contents are true to the best of my information, knowledge, and belief.</div>
	<div>Complaining witness signature _____</div> <div>_____ Date</div>
<div>Approved, SCAO Form MC 200w, Rev. 12/21</div> <div>Distribute form to: Court</div>	

## Interview Questions for Randy and Andrew Lansing

1.





## Interview Questions for Suspect: Andrea Motts

1.

20.

[REDACTED]

## Trial Questions for Randy or Andrew Lansing

1.

28.

[REDACTED]

# Acknowledgments

---

The following members of the Subcommittee for Training Officers & Prosecutors contributed to this guide:

**Lorrie Bates**

**J. Dee Brooks**

**Robert Clink**

**Bradley Cox**

**Phillip Donay**

**Scott Ehlfeldt**

**Charles Hamlyn**

**Erin Harrington**

**Tracy Jones**

**Kelly Laesch**

**Martin May**

**Darric Roesler**

**Matthew Saxton**

**Kristen Stinedurf**

**Suzy Taweel**

**Edward Viverette**

**Kyla Williams**



☎ Adult Protective Services 24-Hour Hotline:  
855-444-3911

✉ [ag-fcd@mi.gov](mailto:ag-fcd@mi.gov)

🌐 [mi.gov/elderabuse](http://mi.gov/elderabuse)