

State of Minnesota  
County of Hennepin

District Court  
4th Judicial District

Prosecutor File No. 20A09282  
Court File No. 27-CR-20-18190

**State of Minnesota,**

Plaintiff,

vs.

**KIPP WAYNE BALDWIN DOB: 10/23/1960**

1206 EAST 97TH ST  
BLOOMINGTON, MN 55425

Defendant.

**COMPLAINT**

Summons

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

**COUNT I**

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

Minnesota Statute: 289A.63.2(a), with reference to: 289A.63.2(a), 609.03.1

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

Offense Level: Felony

Offense Date (on or about): 04/04/2015

Control #(ICR#): 20000048

Charge Description: That on or about April 4, 2015, in Hennepin County, Minnesota, KIPP WAYNE BALDWIN filed with the commissioner of the Minnesota Department of Revenue a tax return (individual income tax return for tax year 2014), known by him to be fraudulent or false concerning a material matter.

**COUNT II**

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

Minnesota Statute: 289A.63.2(a), with reference to: 289A.63.2(a), 609.03.1

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

Offense Level: Felony

Offense Date (on or about): 04/01/2016

Control #(ICR#): 20000048

Charge Description: That on or about April 1, 2016, in Hennepin County, Minnesota, KIPP WAYNE BALDWIN filed with the commissioner of the Minnesota Department of Revenue a tax return (individual income tax return for tax year 2015), known by him to be fraudulent or false concerning a material matter.

**COUNT III**

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

Minnesota Statute: 289A.63.2(a), with reference to: 289A.63.2(a), 609.03.1

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

Offense Level: Felony

Offense Date (on or about): 04/13/2017

Control #(ICR#): 20000048

Charge Description: That on or about April 13, 2017, in Hennepin County, Minnesota, KIPP WAYNE BALDWIN filed with the commissioner of the Minnesota Department of Revenue a tax return (individual income tax return for tax year 2016), known by him to be fraudulent or false concerning a material matter.

#### COUNT IV

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

Minnesota Statute: 289A.63.2(a), with reference to: 289A.63.2(a), 609.03.1

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

Offense Level: Felony

Offense Date (on or about): 04/03/2018

Control #(ICR#): 20000048

Charge Description: That on or about April 3, 2018, in Hennepin County, Minnesota, KIPP WAYNE BALDWIN filed with the commissioner of the Minnesota Department of Revenue a tax return (individual income tax return for tax year 2017), known by him to be fraudulent or false concerning a material matter.

#### COUNT V

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

Minnesota Statute: 289A.63.2(a), with reference to: 289A.63.2(a), 609.03.1

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

Offense Level: Felony

Offense Date (on or about): 04/01/2019

Control #(ICR#): 20000048

Charge Description: That on or about April 1, 2019, in Hennepin County, Minnesota, KIPP WAYNE BALDWIN filed with the commissioner of the Minnesota Department of Revenue a tax return (individual income tax return for tax year 2018), known by him to be fraudulent or false concerning a material matter.

## STATEMENT OF PROBABLE CAUSE

Your Complainant is a Revenue Special Investigator with the Criminal Investigation Division of the Minnesota Department of Revenue (“MDOR” herein), and in that capacity, is familiar with tax procedures and requirements of the State of Minnesota and has access to tax records for both individuals and business entities in the State of Minnesota. In addition to reviewing MDOR records in this case, Complainant has also reviewed financial and bank records. Based upon that investigation, your Complainant believes the following facts establish probable cause:

In May 2020, MDOR received information that KIPP WAYNE BALDWIN, (10/23/1960) (“Defendant” herein), had been understating his income on his Minnesota Individual Income Tax Returns for several years. This information was based on a criminal complaint filed in Hennepin County District Court (MNCIS Court File No. 27-CR-20-6391). In the complaint, Defendant was charged with Theft by Swindle-Over \$35,000 due to his practice of unlawfully obtaining copper scrap materials from construction projects at the Minneapolis Airport and selling the materials for a substantial profit. Investigators suspected that Defendant was not reporting the additional income he earned from selling the scrap materials on his Minnesota income tax returns as required by law.

Investigators reviewed Defendant’s electronically filed tax returns for tax years 2014 through 2019. Defendant filed his 2014 return on April 4, 2015, his 2015 return on April 1, 2016, his 2016 return on April 13, 2017, his 2017 return on April 3, 2018, his 2018 return on April 1, 2019, and his 2019 return on July 11, 2020. In all of these years, Defendant filed with a filing status of “married filing jointly” with his wife and listed his address as Bloomington, Hennepin County, Minnesota. According to Defendant’s Minnesota income tax returns, Defendant’s main income during these years came from his work for the Metro Airports Commission (MAC) and some interest and dividends income. Defendant’s wife’s occupation was listed as “homemaker” in all years. Investigators reviewed Defendant’s bank records and discovered many checks from United Milwaukee Scrap payable to Defendant. These checks were deposited into Defendant’s personal accounts. Specifically, Defendant received and deposited 50 checks from United Milwaukee Scrap totaling \$120,887.50 between December 22, 2014 and November 15, 2019. This income was not reported on Defendant’s Minnesota income tax returns for tax years 2014-2019.

Investigators interviewed P.L. who prepared and filed Defendant’s tax returns for tax years 2016-2019. P.L. confirmed that a former colleague had prepared and filed Defendant’s tax returns for tax years 2014 and 2015. P.L. reviewed Defendant’s prior tax return records in her files and stated that Defendant reported his income from MAC as the only source of income for years 2014 through 2018. This was later confirmed to be true for tax year 2019 as well. P.L. said that Defendant had not reported income derived from metals recycling. P.L. said that Defendant was the only person that met with P.L. when preparing tax returns for Defendant and his wife.

After including the income from Defendant’s metal recycling activities, MDOR auditors calculated an estimated tax deficiency for each tax year. In 2014, Defendant should have paid \$219 in outstanding Minnesota income tax, but he received a \$6 refund instead. Defendant received a refund of \$621 in 2015, but he should have paid \$247 in tax. In 2016, Defendant received a refund of \$628, when he should have paid tax of \$486. Defendant received a refund of \$227 for his fraudulent 2017 return, but after adjusting for the additional income, Defendant was required to pay \$1,195 in tax. Defendant’s fraudulent 2018 tax return required him to pay \$75 in taxes. After correcting the income amount, Defendant owes \$2,767 in tax for 2018. In total, Defendant owes approximately \$5,946 in outstanding tax, penalties, and interest. A tax deficiency for tax year 2019 has not yet been completed.

Investigators noted multiple individual retirement accounts and investment accounts in Defendant’s name

that had a value in excess of one million dollars. Cash was also deposited into one of Defendant's accounts, but these cash deposits were not used in calculating Defendant's tax deficiency estimate.

Defendant is out of custody.

## SIGNATURES AND APPROVALS

Complainant requests that Defendant, subject to bail or conditions of release, be:  
(1) arrested or that other lawful steps be taken to obtain Defendant's appearance in court; or  
(2) detained, if already in custody, pending further proceedings; and that said Defendant otherwise be dealt with according to law.

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

**Complainant**

Jeff Slater  
Revenue Special Investigator  
600 Robert Street N  
St. Paul, MN 55146-6590

Electronically Signed:  
08/20/2020 01:48 PM  
Ramsey County, Minnesota

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

**Prosecuting Attorney**

Raina M. Urton  
300 S 6th St  
Minneapolis, MN 55487  
(612) 348-5550

Electronically Signed:  
08/19/2020 03:58 PM

**FINDING OF PROBABLE CAUSE**

From the above sworn facts, and any supporting affidavits or supplemental sworn testimony, I, the Issuing Officer, have determined that probable cause exists to support, subject to bail or conditions of release where applicable, Defendant's arrest or other lawful steps be taken to obtain Defendant's appearance in court, or Defendant's detention, if already in custody, pending further proceedings. Defendant is therefore charged with the above-stated offense(s).

**SUMMONS**

THEREFORE YOU, THE DEFENDANT, ARE SUMMONED to appear on \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_ AM/PM before the above-named court at the address listed on the attached court summons to answer this complaint.

IF YOU FAIL TO APPEAR in response to this SUMMONS, a WARRANT FOR YOUR ARREST shall be issued.

**WARRANT**

To the Sheriff of the above-named county; or other person authorized to execute this warrant: I order, in the name of the State of Minnesota, that the Defendant be apprehended and arrested without delay and brought promptly before the court (if in session), and if not, before a Judge or Judicial Officer of such court without unnecessary delay, and in any event not later than 36 hours after the arrest or as soon as such Judge or Judicial Officer is available to be dealt with according to law.

*Execute in MN Only*

*Execute Nationwide*

*Execute in Border States*

**ORDER OF DETENTION**

Since the Defendant is already in custody, I order, subject to bail or conditions of release, that the Defendant continue to be detained pending further proceedings.

Bail: \$5,000.00

Conditions of Release:

This complaint, duly subscribed and sworn to or signed under penalty of perjury, is issued by the undersigned Judicial Officer as of the following date: August 20, 2020.

**Judicial Officer**

Luis Bartolomei  
District Court Judge

Electronically Signed: 08/20/2020 02:22 PM

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

**COUNTY OF HENNEPIN  
STATE OF MINNESOTA**

**State of Minnesota**

Plaintiff

vs.

**KIPP WAYNE BALDWIN**

Defendant

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

Signature of Authorized Service Agent:

## DEFENDANT FACT SHEET

**Name:** KIPP WAYNE BALDWIN  
**DOB:** 10/23/1960  
**Address:** 1206 EAST 97TH ST  
BLOOMINGTON, MN 55425

**Alias Names/DOB:**  
**SID:**  
**Height:**  
**Weight:**  
**Eye Color:**  
**Hair Color:**  
**Gender:** MALE  
**Race:** Unknown  
**Fingerprints Required per Statute:** Yes  
**Fingerprint match to Criminal History Record:** No  
**Driver's License #:**  
**SILS Person ID #:** 405580  
**SILS Tracking No.** 3183081  
**Case Scheduling Information:** Please tag this case with MNCIS case 27-CR-20-6391 which is set for an omnibus hearing on 9/24/20 at 1:30 in front of Judge Chu.  
**Alcohol Concentration:**

## STATUTE AND OFFENSE GRID

Cnt Nbr	Statute Type	Offense Date(s)	Statute Nbrs and Descriptions	Offense Level	MOC	GOC	Controlling Agencies	Case Numbers
1	Charge	4/4/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048
	Penalty	4/4/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1500		MN062025Y	20000048
	Penalty	4/4/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048
2	Charge	4/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048
	Penalty	4/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1500		MN062025Y	20000048
	Penalty	4/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048
3	Charge	4/13/2017	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048
	Penalty	4/13/2017	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1500		MN062025Y	20000048
	Penalty	4/13/2017	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048
4	Charge	4/3/2018	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048
	Penalty	4/3/2018	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1500		MN062025Y	20000048
	Penalty	4/3/2018	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048
5	Charge	4/1/2019	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048
	Penalty	4/1/2019	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1500		MN062025Y	20000048
	Penalty	4/1/2019	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1500		MN062025Y	20000048