



# State of Wisconsin • DEPARTMENT OF REVENUE

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FOR IMMEDIATE RELEASE  
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## **Waukesha County Contractor Charged with Embezzlement**

Criminal charges were filed yesterday in Waukesha County against Michael F. Spahr of New Berlin, Wisconsin. He is accused of embezzlement – theft by trustee, related to income taxes that he withheld from his employee's wages, but which he failed to remit to the Wisconsin Department of Revenue (DOR).

According to the criminal complaint Spahr has operated D.S. Electrical Contractors, Inc. out of Menomonee Falls since 1997. According to Wisconsin law, employers are required to deduct Wisconsin income taxes from their employee's wages, hold the money in trust, and deposit these taxes with DOR.

The complaint alleges that between February, 2004 and January, 2013 Spahr failed to turn over \$238,530 in taxes that he withheld from his employee's wages.

A subsequent investigation disclosed that Spahr, who was a former tax accountant, admitted that he filed all the withholding tax forms for the business, including the W2's for his employees. He also admitted that he knew that the forms he was filing with DOR were not accurate and that he was not sending in all the money he should have.

If convicted on all counts Spahr could face up to 50 years in prison and \$125,000 in fines. Spahr is being prosecuted by the Wisconsin State Attorney General's Office following an investigation by the Wisconsin Department of Revenue Criminal Investigation Section.

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