PROBABLE CAUSE AFFIDAVIT

STATE OF FLORIDA
COUNTY OF PALM BEACH

DEPARTMENT OR REVENUE
CASE NUMBER: 3000006713

Defendant:	Jason Michael Landsman
Sex:	Male
Race:	Caucasian
Date of Birth:	January 17, 1976
Height:	5'10"
Weight:	Unknown
Eyes:	Unknown
Hair:	Unknown
Driver License Number:	Florida L532-433-76-017-0
Address:	6306 North Ocean Blvd., Boynton Beach, Florida 33435
Offense (1):	Theft of State Funds (Sales Tax) Section 212.15(2) (b), Fla. Stat. Felony of the 3rd degree, 1 count Dates: September 2014 through September 2015
Business Name:	Palm Beach Auto Collection Inc.
Business Address:	630 N.E. 5th Avenue, Delray Beach, Florida 33483
Victim:	State of Florida

Before me this day personally appeared Helana Gerlang who, being first duly sworn deposes and says that the above-named defendant committed the offense charged and the facts and circumstances showing probable cause to believe same are as follows:

I, Helana Gerlang, am a Revenue Investigator-Criminal Enforcement with the Florida Department of Revenue. I have conducted an investigation of Palm Beach Auto Collection Inc., a business located in Palm Beach County, Florida. The business is engaged in retail sales of mootor vehicles.

In my official capacity as the custodian of records for the Department of Revenue with regard to Department of Revenue criminal cases, I obtained and certified a copy of Palm Beach Auto Collection Inc.'s Florida Business Tax Application from the Department of Revenue database. The application revealed that the open business is registered with the

Florida Department of Revenue as a corporation engaged in sales of motor vehicles. The business is required to file sales and use tax returns on a monthly basis with the Department of Revenue.

I obtained and reviewed the certified records of the Florida Department of State and found that the business is registered with the Secretary of State as a corporation. The business incorporated on February 29, 2012. The corporation was administratively dissolved on September 22, 2017. Jason Landsman is listed as sole corporate officer and president of the corporation.

I contacted the State of Florida Department of Highway Safety and Motor Vehicles to obtain copy of the original application of Palm Beach Auto Collection Inc. to operate as an Independent Motor Vehicle Dealer. The Motor Vehicle Dealer number issued to Palm Beach Auto Collection Inc. is VI-1059657. These records show that a renewal application dated May 6, 2014 bears the name of Jason Landsman as applicant.

As the designated custodian of records for the Department of Revenue with regard to Department of Revenue criminal cases, I obtained and certified copies of Florida Department of Revenue sales and use tax returns that were filed on behalf of the business for various periods included in the offense period.

Sales tax payments made for periods in this investigation have a signature that appears to be that of Jason Michael Landsman. This demonstrates that Jason Michael Landsman exercised his authority as bank signatory to write checks on the business account. As a designated custodian of records for the Department of Revenue for criminal cases, I am providing certified copies of those payment instruments.

The filed returns and associated remittances demonstrate that Jason Michael Landsman was aware of his legal responsibility to collect, report and remit sales tax collections of Palm Beach Auto Collection Inc. Moreover, these returns and payments demonstrate Jason Michael Landsman had knowledge of the sales and sales tax collection amounts listed on these returns.

In my capacity as the custodian of records with regard to Department of Revenue criminal cases, I declared in a certified statement that "I hereby certify that after a diligent search of our records, I do not find where Palm Beach Auto Collection Inc. BP# 3987395 has filed sales and use tax returns with the Department of Revenue for the period of August 2015 as set forth in Chapter 212, Florida Statutes."

In my capacity as the custodian of records with regard to Department of Revenue criminal cases, I declared in a certified statement that "I hereby certify that after a diligent search of our records, I do not find where Palm Beach Auto Collection Inc. BP# 3987395 has remitted sales and use tax payments to the Department of Revenue for the periods of August 2014 through May 2015 and August 2015 as set forth in Chapter 212, Florida Statutes."

A review of the Department's System for Unified Taxation indicates that various Department of Revenue specialists were involved in the attempt to assist Jason Michael Landsman to comply with Florida tax law. Jason Michael Landsman was the sole contact for the business. Revenue specialists memorialized these contacts by entering comments into the Department's System for Unified Taxation. Those comments indicate that Jason Michael Landsman was responsible for the sales tax matters of Palm Beach Auto Collection Inc.

Revenue specialists from the Department of Revenue were assigned the account of Palm Beach Auto Collection Inc. Statements obtained from the revenue specialists indicate that during the period of this investigation, the Department of Revenue attempted to have Jason Landsman voluntarily comply with Florida tax law regarding sales tax remittance requirements.

I sent a letter to the business custodian of records requesting the business records for Palm Beach Auto Collection Inc. No records were received. In the absence of business records, sales tax reported by Palm Beach Auto Collection Inc. on Applications for Certificate of Title with/without Registration (HSMV- 82040) submitted to the Florida Department of Highway Safety and Motor Vehicles were considered when determining sales tax collected in this investigation.

A list of vehicles titled using Palm Beach Auto Collection Inc.'s motor vehicle Dealer License Number VI-1059657 for the period August 2014 through August 2015 was obtained from the Florida Department of Highway Safety and Motor Vehicles.

Using the vehicle identification numbers on the list, certified Application for Certificate of Title with/without Registration were obtained from the Florida Department of Highway Safety and Motor Vehicles. The title applications are presented by the dealer to the Florida Department of Highway Safety and Motor Vehicles when the title work is performed. The title application forms contain a block where the dealer lists the amount of sales tax collected during individual vehicle transactions and are the primary document used by the Department of Revenue to determine the amount of sale tax collected from the customers of the business.

Numerous title applications bear a signature that appears to be that of Jason Landsman. The signature block is located directly next to the block provided in the application where the dealer lists the amount of sales tax.

A monthly schedule of sales tax collected was constructed using the electronic records of sales tax amounts listed on the certified title applications provided by the Department of Highway Safety and Motor Vehicles on behalf of Palm Beach Auto Collection Inc.

The schedule shows that during the period August 2014 through August 2015, Palm Beach Auto Collection Inc. reported sales tax collections in the amount of $13,259.82 to the Florida Department of Highway Safety and Motor Vehicles.

The Department of Highway Safety and Motor Vehicles data was compared with Department of Revenue records regarding Palm Beach Auto Collection Inc. The comparison revealed that Jason Landsman, while acting in his capacity as an agent of the State, failed to remit **$12,198.20** to the Florida Department of Revenue as required by law.

I was able to determine that Palm Beach Auto Collection Inc. had a banking relationship with JP Morgan Chase Bank, N.A.

I subpoenaed records from JP Morgan Chase Bank, N.A., which include the corporate resolution, signature card documents and bank statements related to the business bank account maintained by Palm Beach Auto Collection Inc.

The Corporate Signature Card document provided by JP Morgan Chase Bank, N.A. shows Janson Landsman's name as the sole authorized signatory on the account.

I reviewed and scheduled the bank statements provided by JP Morgan Chase Bank, N.A. This review indicates that there were enough funds deposited in the business bank checking account maintained by the business at JP Morgan Chase Bank, N.A. for the period of this investigation to pay the Department of Revenue the sales tax that was collected but not remitted by the business.

I met with Jason Michael Landsman on June 27, 2016 at the Florida Department of Revenue Fort Pierce Service Center. At that meeting, Jason Michael Landsman said that he did not have the business records.

I told him that a case has already been filed with the Palm Beach County State Attorney's office for periods prior to this open investigation. I asked him why the account was delinquent and some sales and use tax returns were under reported from the information I received from DMV. He said he thought he had some repos, I told him to please check and get me that paperwork so I can credit the accounting accordingly. He said he would try to find the paperwork.

I asked him who was responsible for paying the bills for the company. He responded, "I am". I asked him who was responsible for remitting the sales tax collected. He responded, "I am". I asked him what happened to the sales tax money that was not remitted to the Department of Revenue. He said it was used for the business. He then said he was going to go home and look for all the paperwork. And the meeting ended.

As of the date of this report, I have no received documents from Jason Michael Landsman substantiating the repossessions.

Helana Gerlang

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Helana Gerlang

Sworn to (or affirmed) and subscribed before me this 30th day of August, ~~2017~~ 2018 by Helana Gerlang.

Personally known ✓
Produced Identification ____
Type of Identification Produced __________________

Hal B Horn
____
Notary Public, State of Florida and/or Deputy Clerk of the Court

NOTARY PUBLIC STATE OF FLORIDA
HAL B HORN
MY COMMISSION #FF139981
EXPIRES: NOV 05, 2018
Bonded through 1st State Insurance