



1 That the defendant, ANDREW V. ONUFREYCHUK, in Snohomish County, State of  
2 Washington, on or between **January 1, 2007** through **December 31, 2010**, with intent to  
3 deprive another of property, to wit: retail sales tax to be held in trust for the Washington State  
4 Department of Revenue, did by color or aid of deception exert unauthorized control over such  
5 property belonging to the State of Washington, and that the aggregate value of such property  
6 did exceed \$5,000.00, and/or the defendant, ANDREW V. ONUFREYCHUK, was an  
7 accomplice in the commission of said crime(s); and the crime was aggravated by the following  
8 circumstances: the crime was a major economic offense or series of offenses due to the  
9 following factors: 1) that crime involved attempted or actual economic loss substantially  
10 greater than typical for the offense, 2) the crime involved a high degree of sophistication and  
11 planning, 3) the crime occurred over a lengthy period of time, 4) the defendant used a position  
12 of trust, confidence, and fiduciary responsibility to facilitate the commission of the crime, as  
13 provided by RCW 9.94A.535(3)(d) and contrary to RCW 9A.56.030(1)(a), 9A.56.020(1)(a),  
14 and 9A.080.020 and against the peace and dignity of the State of Washington. (Maximum  
15 penalty: 10 years and/or a \$20,000 fine, pursuant to RCW 9A.56.030, 9A.20.021(1)(b)).

16 **II.**

17 I, Robert W. Ferguson, Attorney General aforesaid, do accuse ANDREW V.  
18 ONUFREYCHUK of the crime of **Filing a False or Fraudulent Tax Return**, based on a  
19 series of acts connected together with another crime charged herein, and which crimes were so  
20 closely connected in respect to time, place, and occasion that it would be difficult to separate  
21 proof of one charge from proof of the other, committed as follows:

22 That the defendant ANDREW V. ONUFREYCHUK, in Snohomish County, State of  
23 Washington, on or about **January 1, 2011**, did make or cause to be made a false and/or  
24 fraudulent return and/or made or caused to be made a false statement on a return, to-wit: a  
25 Combined Excise Tax Return for **November 2010**, for business conducted by Andrew's Auto  
26 Glass, Inc., with intent to defraud the State and evade the payment of a tax or a part thereof,

1 and/or defendant, ANDREW V. ONUFREYCHUK, was an accomplice in the commission of  
2 said crime(s); contrary to RCW 82.32.290(2)(a)(iii), 2(b), 9A.20.021(1)(c), and 9A.08.020, and  
3 against the peace and dignity of the State of Washington. (Maximum penalty: 5 years and/or a  
4 \$10,000 fine, contrary to RCW 82.32.290(2)(a), and 9A.20.021).

5 **III.**

6 I, Robert W. Ferguson, Attorney General aforesaid, do accuse ANDREW V.  
7 ONUFREYCHUK of the crime of **Filing a False or Fraudulent Tax Return**, based on a  
8 series of acts connected together with another crime charged herein, and which crimes were so  
9 closely connected in respect to time, place, and occasion that it would be difficult to separate  
10 proof of one charge from proof of the other, committed as follows:

11 That the defendant ANDREW V. ONUFREYCHUK, in Snohomish County, State of  
12 Washington, on or about **January 1, 2011**, did make or cause to be made a false and/or  
13 fraudulent return and/or made or caused to be made a false statement on a return, to-wit: a  
14 Combined Excise Tax Return for **December 2010**, for business conducted by Andrew's Auto  
15 Glass, Inc., with intent to defraud the State and evade the payment of a tax or a part thereof,  
16 and/or defendant, ANDREW V. ONUFREYCHUK, was an accomplice in the commission of  
17 said crime(s); contrary to RCW 82.32.290(2)(a)(iii), 2(b), 9A.20.021(1)(c), and 9A.08.020, and  
18 against the peace and dignity of the State of Washington. (Maximum penalty: 5 years and/or a  
19 \$10,000 fine, contrary to RCW 82.32.290(2)(a), and 9A.20.021).

20 **IV.**

21 I, Robert W. Ferguson, Attorney General aforesaid, do accuse ANDREW V.  
22 ONUFREYCHUK of the crime of **Filing a False or Fraudulent Tax Return**, based on a  
23 series of acts connected together with another crime charged herein, and which crimes were so  
24 closely connected in respect to time, place, and occasion that it would be difficult to separate  
25 proof of one charge from proof of the other, committed as follows:  
26

1 That the defendant ANDREW V. ONUFREYCHUK, in Snohomish County, State of  
2 Washington, on or about **March 25, 2011**, did make or cause to be made a false and/or  
3 fraudulent return and/or made or caused to be made a false statement on a return, to-wit: a  
4 Combined Excise Tax Return for **January 2011**, for business conducted by Andrew's Auto  
5 Glass, Inc., with intent to defraud the State and evade the payment of a tax or a part thereof,  
6 and/or defendant, ANDREW V. ONUFREYCHUK, was an accomplice in the commission of  
7 said crime(s); contrary to RCW 82.32.290(2)(a)(iii), 2(b), 9A.20.021(1)(c), and 9A.08.020, and  
8 against the peace and dignity of the State of Washington. (Maximum penalty: 5 years and/or a  
9 \$10,000 fine, contrary to RCW 82.32.290(2)(a), and 9A.20.021).

10 V.

11 I, Robert W. Ferguson, Attorney General aforesaid, do accuse ANDREW V.  
12 ONUFREYCHUK of the crime of **Filing a False or Fraudulent Tax Return**, based on a  
13 series of acts connected together with another crime charged herein, and which crimes were so  
14 closely connected in respect to time, place, and occasion that it would be difficult to separate  
15 proof of one charge from proof of the other, committed as follows:

16 That the defendant ANDREW V. ONUFREYCHUK, in Snohomish County, State of  
17 Washington, on or about **March 25, 2011**, did make or cause to be made a false and/or  
18 fraudulent return and/or made or caused to be made a false statement on a return, to-wit: a  
19 Combined Excise Tax Return for **February 2011**, for business conducted by Andrew's Auto  
20 Glass, Inc., with intent to defraud the State and evade the payment of a tax or a part thereof,  
21 and/or defendant, ANDREW V. ONUFREYCHUK, was an accomplice in the commission of  
22 said crime(s); contrary to RCW 82.32.290(2)(a)(iii), 2(b), 9A.20.021(1)(c), and 9A.08.020, and  
23 against the peace and dignity of the State of Washington. (Maximum penalty: 5 years and/or a  
24 \$10,000 fine, contrary to RCW 82.32.290(2)(a), and 9A.20.021).

25 ////

26 ////

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26

**VI.**

I, Robert W. Ferguson, Attorney General aforesaid, do accuse ANDREW V. ONUFREYCHUK N of the crime of **Filing a False or Fraudulent Tax Return**, based on a series of acts connected together with another crime charged herein, and which crimes were so closely connected in respect to time, place, and occasion that it would be difficult to separate proof of one charge from proof of the other, committed as follows:

That the defendant ANDREW V. ONUFREYCHUK, in Snohomish County, State of Washington, on or about **June 4, 2011**, did make or cause to be made a false and/or fraudulent return and/or made or caused to be made a false statement on a return, to-wit: a Combined Excise Tax Return for **March 2011**, for business conducted by Andrew's Auto Glass, Inc., with intent to defraud the State and evade the payment of a tax or a part thereof, and/or defendant, ANDREW V. ONUFREYCHUK, was an accomplice in the commission of said crime(s); contrary to RCW 82.32.290(2)(a)(iii), 2(b), 9A.20.021(1)(c), and 9A.08.020, and against the peace and dignity of the State of Washington. (Maximum penalty: 5 years and/or a \$10,000 fine, contrary to RCW 82.32.290(2)(a), and 9A.20.021).

**VII.**

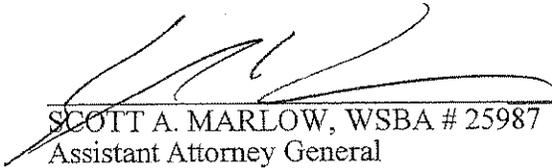
I, Robert W. Ferguson, Attorney General aforesaid, do accuse ANDREW V. ONUFREYCHUK of the crime of **Filing a False or Fraudulent Tax Return**, based on a series of acts connected together with another crime charged herein, and which crimes were so closely connected in respect to time, place, and occasion that it would be difficult to separate proof of one charge from proof of the other, committed as follows:

That the defendant ANDREW V. ONUFREYCHUK, in Snohomish County, State of Washington, on or about **June 4, 2011**, did make or cause to be made a false and/or fraudulent return and/or made or caused to be made a false statement on a return, to-wit: a Combined Excise Tax Return for **April 2011**, for business conducted by Andrew's Auto Glass, Inc., with intent to defraud the State and evade the payment of a tax or a part thereof, and/or defendant,

1 ANDREW V. ONUFREYCHUK, was an accomplice in the commission of said crime(s);  
2 contrary to RCW 82.32.290(2)(a)(iii), 2(b), 9A.20.021(1)(c), and 9A.08.020, and against the  
3 peace and dignity of the State of Washington. (Maximum penalty: 5 years and/or a \$10,000  
4 fine, contrary to RCW 82.32.290(2)(a), and 9A.20.021).

5 DATED this 31<sup>st</sup> day of December, 2013.

6 ROBERT W. FERGUSON  
7 Attorney General

8  
9   
10 SCOTT A. MARLOW, WSBA # 25987  
11 Assistant Attorney General  
12 Attorney for the State of Washington

13 Personal information redacted  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26



1 As an investigator with the AGO-CRJ, I have as one of my primary responsibilities the  
2 investigation of tax fraud in which the State of Washington Department of Revenue (DOR) and  
3 other State agencies are the victims. I am familiar with the facts and circumstances contained  
4 in this certification, either through personal investigation or through personal discussions with  
5 DOR personnel who have obtained information in the normal course of their duties.

6 All individuals and business entities wishing to conduct business in the State of  
7 Washington must file a Master Business License and receive a Unified Business Identifier  
8 prior to engaging in business. If the business (taxpayer) intends to engage in activity subject to  
9 retail sales tax, the business must also obtain a Certificate of Registration from the DOR.  
10 Businesses that are engaged in the sales of retail goods and personal property in the State of  
11 Washington are required to collect Washington State sales and other applicable taxes from  
12 their customers.

13 RCW 82.08.050 requires the seller to collect retail sales tax, which is "deemed to be  
14 held in trust by the seller until paid to the department (DOR)". Businesses are required to  
15 report their gross receipts from the retail sales and remit the appropriate amount of sales tax by  
16 the due date of the tax return for the reporting period.

17 Andrews Auto Glass, Inc. filed articles of incorporation in Washington State in June,  
18 2003. Governing persons listed on the filing identified Andrew Onufreychuk as Secretary,  
19 Treasurer and Chairman, and Vita Onufreychuk as President. A business license application  
20 was completed and Andrews Auto Glass Inc. was assigned a unified business identifier.

21 Andrews Auto Glass, Inc. operated as an auto glass installer and repairer, doing mostly  
22 retail and some wholesale work. The corporation operated at two locations, in Everett,  
23 Washington (Snohomish County), from June, 2003 to January 2011, and in Seattle,  
24 Washington (King County), from March, 2010 to January, 2011. Andrews Auto Glass Inc.  
25 reported business to the DOR from the Everett location under its unified business identifier  
26 (UBI) and under a tax reporting account (TRA) for business from its Seattle location. Tax

1 reporting accounts are sometimes used by businesses with multiple locations reporting to the  
2 DOR.

3 The business license for this corporation was opened in 2003 and then revoked by the  
4 DOR on October 10, 2005. The business license was reopened on March 13, 2007 with the  
5 posting of a cash bond and operated until January 31, 2011 when the UBI was closed. The  
6 DOR conducted an audit of the business and found evidence that revenues were collected by  
7 the business during January and February of 2007. When the audit was conducted, the  
8 business taxpayer did not provide requested records to the auditor.

9 Andrew and Vita Onufreychuk have an ongoing history of collecting and failing to  
10 remit retail sales tax to the Department of Revenue. Andrew Onufreychuk operated a sole  
11 proprietorship until 2003. The sole proprietorship has an unpaid DOR tax warrant and  
12 Andrews Auto Glass Inc. has been named by the DOR as a successor on that warrant. Andrew  
13 Onufreychuk is currently operating a new corporation, Andrews Auto Group Inc., which  
14 opened in October, 2010, and this new corporation has unpaid retail sales tax and unpaid  
15 business and occupation tax and an unpaid DOR tax warrant on this business.

16 The DOR audit included a comparison of business bank account deposits with the total  
17 gross revenue reported on the business combined excise tax returns (CETRs) filed with the  
18 DOR by taxpayers Andrew and Vita Onufreychuk. For 2007, bank deposits totaled  
19 \$522,388.66 while the taxpayers reported to the DOR total gross revenue of only \$122,517.96  
20 on actual tax returns. Total bank deposits for January and February of 2007 totaled  
21 \$60,054.33, when no combined excise tax returns were filed by the taxpayers because their  
22 business license was in revoked status. For 2008, bank deposits totaled \$218,968.08 while the  
23 taxpayers reported to the DOR total gross revenue of only \$95,912.45 on actual tax returns.  
24 For 2009, bank deposits totaled \$308,134.32 while the taxpayers report to the DOR total gross  
25 revenue of only \$160,663.20 on actual tax returns. For 2010, bank deposits totaled  
26

1 \$299,970.09 while the taxpayers reported to the DOR total gross revenue (under both the UBI  
2 and the TRA tax returns for 2010) of only \$55,321.10.

3 The DOR audit also found that after the corporation reopened after being revoked, a  
4 person named Robert Rude filed the March, April and May, 2007 CETRs. These three  
5 monthly tax returns all have gross revenue amounts that are close to the monthly deposits  
6 found in the businesses bank statements obtained by the DOR. The subsequent CETRs filed  
7 by Andrew V Onufreychuk for the business show CETR reported gross revenue amounts  
8 dropping significantly while deposits into the business bank account remain relatively  
9 consistent with the three prior months.

10 Below is a chart outlining six monthly reporting periods, from November 2010 through  
11 April 2011. The chart illustrates the amount that Andrew Onufreychuk reported on each  
12 CETR compared to the amounts deposited in the business bank account for the same reporting  
13 periods.

<u>CETR period</u>	<u>CETR File date.</u>	<u>Total reported</u>	<u>Business Bank deposits</u>	<u>Difference between reporting&amp; deposits</u>
November 2010	01/01/2011	\$1,547.00	\$14,356.49	\$12,809.49
December 2010	01/01/2011	\$0.00	\$19,136.70	\$19,136.70
January 2011	03/25/2011	\$0.00	\$6,448.29	\$6,488.29
February 2011	03/25/2011	\$0.00	\$2,802.91	\$2,802.91
March 2011	06/04/2011	\$0.00	\$3,171.11	\$3,171.11
April 2011	06/04/2011	\$0.00	\$1,430.81	\$1,430.81
<b>Totals:</b>		<b>\$1,547.00</b>	<b>\$47,346.31</b>	<b>\$ 45,799.31</b>

23  
24 During their audit, DOR was able to obtain documentation, including invoices, which support  
25 that Andrew's Auto Glass collected and failed to remit at a minimum, \$13,402.66 in collected  
26

1 | retails sales tax. The invoices obtained span the time frame of January 1, 2007 through  
2 | December 31, 2010. The invoices contain a separate line item for sales tax collected and show  
3 | varying rates of sales tax based on the location where the service took place. This is likely less  
4 | than the actual amount owed by Andrew and Vita Onufreychuk given the deposit amounts in  
5 | the business bank account for this same time frame.

6 | On January 7, 2011, Andrew Onufreychuk met with a Department of Revenue auditor  
7 | and a Department of Revenue compliance manager. The difference in revenue amounts  
8 | reported on the corporations tax returns compared with the business bank account deposit  
9 | totals were questioned by the DOR. Andrew Onufreychuk stated he put the sales tax amount  
10 | in the gross revenue box on the tax returns, rather than the gross revenue amounts. Asked for  
11 | an explanation as to why this was done, he stated he thought the DOR was responsible to let  
12 | him know if he was filing correctly. This statement made by Mr. Onufreychuk appears  
13 | disingenuous given the multiple times that Andrew Onufreychuk has been in non-compliance  
14 | with DOR, the multiple revocations and outstanding tax warrants.

15 | I certify under penalty of perjury under the law of the State of Washington that the  
16 | foregoing is true and correct.

17 | DATED 31st day of December, 2013.

18 |   
19 | \_\_\_\_\_  
20 | Lisa R. Gilman, Investigator  
21 | Criminal Justice Division (CRJ)