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01-2024-CF-000812-A

PROBABLE CAUSE AFFIDAVIT

STATE OF FLORIDA  
COUNTIES OF ALACHUA

DEPARTMENT OF REVENUE  
CASE NUMBER: [REDACTED]

Defendant: Alexis Erkki Hytonen  
Alias: None Known  
Sex: Male  
Race: Caucasian  
Date of Birth: November 13, 1979  
Height: 6 Feet 0 Inches  
Weight: Unknown  
Eyes: Unknown  
Hair: Unknown  
Driver's License: H355-005-79-413-1 (Florida)

Address: 2011 SW 9<sup>th</sup> Terrace  
Gainesville, Florida 32601

FILED  
OK 51  
2024 MAR -5 PM 2:12  
J.K. JEFFREY, ESQ.  
CLERK OF COURTS  
ALACHUA COUNTY, FL.

**OFFENSE (1):** Theft of State Funds (Sales Tax)  
Section 212.15 (2) (b), Fla. Stat.  
Felony of the 3rd Degree, One (1) Count  
**Offense Periods:** February 2019 through January 2021  
**Applied Periods:** January 2019 through December 2020

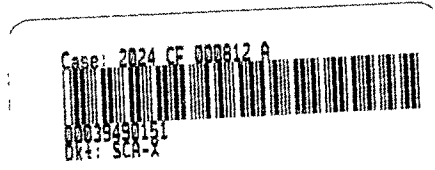
**OFFENSE (2):** Failure to File Six Consecutive Returns (Sales Tax)  
Section 212.12(c), Fla. Stat.  
Felony of the 3rd Degree, Three (3) Counts  
**Offense Periods:** February 2020 through July 2020; August 2020 through January 2021 and February 2021 through July 2021  
**Applied Periods:** January 2020 through June 2020; July 2020 through December 2020 and January 2021 through June 2021

**OFFENSE (3):** Refusal to File Return and Pay the Taxes Due  
Section 212.14(3), Fla. Stat.  
Misdemeanor of the 1st Degree, Two (2) Counts  
**Offense Periods:** August 2021 and September 2021  
**Applied Periods:** July 2021 and August 2021

Business Name: Altepa, Inc. doing business as Kirsikka Jewelry

Business Address: 5750 SW 75<sup>th</sup> Court, Suite 48  
Gainesville, Florida 32608

Victim: State of Florida



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

I, Julie L. Woodard, am a Revenue Investigator-Criminal Enforcement with the State of Florida, Department of Revenue. I have conducted an investigation of Altepa, Inc., doing business as Kirsikka Jewelry, an OPEN business engaging in the retail sales of jewelry, located in Alachua County, Florida. During the course of the investigation, through the acquisition of documentary evidence, witness testimony and by Alexis Erkki Hytonen's own admission, I found that for the periods January 2019 through December 2020, Alexis Erkki Hytonen, the owner of the business, collected and failed to remit \$18,637.59, in sales tax to the State of Florida Department of Revenue, thereby depriving the State of Florida of sales tax revenue, in violation of Florida Statute 212.15. In addition, I found that for the periods January 2020 through August 2021, Alexis Erkki Hytonen, owner of the business, failed to file sales tax returns as required, in violation of Florida Statute 212.12 (2)(c).

A review of the Department's System for Unified Taxation indicated that the business is registered with the Florida Department of Revenue as a corporation. The business address listed on the account is 5750 SW 75<sup>th</sup> Court, Suite 48, Gainesville, Alachua County, Florida 32608. The business was assigned a business partner number and is required to file monthly sales and use tax returns with the Department. The System for Unified Taxation documents the history of the account.

As the designated custodian of records for Department of Revenue criminal cases, I obtained and certified a copy of the business' Florida Business Tax Application from the Department of Revenue's System for Unified Taxation. The application revealed that the business is registered with the Florida Department of Revenue as a retail jewelry shop and is engaging in the retail sale of jewelry. The application identifies Alexis Erkki Hytonen as the president with 100% ownership/control. The declaration and signature line bears the name of Alexis Erkki Hytonen as president of Altepa, Inc., who also acknowledged thereon he understands that it is a criminal offense to: fail or refuse to register; not timely file a tax return or report; underreport a tax, surcharge or fee on a return or report filed; fail or refuse to collect a required tax, surcharge or fee; not remit a collected tax, surcharge or fee; and make a worthless check, draft, debit card payment, or electronic funds transfer payment to the Department. The company was originally required to file quarterly sales and use tax returns and beginning in January 2020, is required to file monthly sales and use tax returns with the Florida Department of Revenue.

I reviewed the records of the Florida Department of State and found that the business Altepa, Inc. is registered with the Secretary of State as an active corporation. The business was incorporated on July 15, 2016. The address is listed as 5750 SW 75<sup>th</sup> Court, Suite 48, Gainesville, Florida 32608. Alexis Erkki Hytonen is listed as the registered agent and president. The annual reports during the periods 2020 to 2021 bear the electronic signature of Alexis Hytonen as President.

I reviewed the records of the Florida Department of State and found that the business is registered with the Secretary of State as a fictitious name. The fictitious name is Kirsikka Jewelry was filed on July 21, 2016. The address listed is 5750 SW 75<sup>th</sup> Court, Suite 48, Gainesville, Florida. Altepa, Inc. is listed as owner of the fictitious name. The Application for Registration of Fictitious Name bears an electronic signature of Alexis Hytonen.

I conducted an interview with Alexis Hytonen at Department of Revenue Alachua Taxpayer Service Center in Alachua, Florida on September 20, 2021. Alexis Hytonen provided his Florida Driver's License as identification. I advised Alexis Hytonen of his non-custodial rights; he signed the Statement of Rights form waiving his rights and was placed under oath. I am a Florida Notary Public and authorized to administer oaths. Mr. Hytonen stated that he owns Altepa, Inc., Doing Business As Kirsikka Jewelry. Alexis Hytonen stated that he has financial, operational and administrative control of the business. He stated that he is primarily responsible for the bookkeeping duties of the business, including filing and paying the sales taxes; Alexis Hytonen stated that he has signatory authority on the business bank account, that he completed the original application to collect sales tax and he is responsible for completing the monthly tax returns. He stated he has the knowledge to collect, report and remit all the collected sales taxes obtained from Altepa, Inc.'s customers and that the sales tax returns for the period January 2020 through August 2021 have not been filed. The sales tax collected for the periods June 2018 through August 2021 have not been paid. Alexis Hytonen stated that the returns were not filed and the tax collected was not paid in a timely manner due to his father's illness and the family responsibilities that he was dealing with. He stated that the records that he provided to the Department of Revenue are accurate and that he occasionally utilized the business funds in the business bank accounts including sales tax to keep the business operational.

On August 30, 2021, I received Sales and Sales Tax figures via e-mail from Janet Cadden on behalf of Altepa, Inc., for the periods January 2019 through December 2020. The records showed the amounts of sales tax collected on behalf of the business.

A review of the Department's System for Unified Taxation indicated that Department of Revenue specialists made Twelve (12) contacts and Eight (8) attempted contacts with Alexis Erkki Hytonen in an effort to resolve the company's sales tax delinquencies and secure Alexis Erkki Hytonen's voluntary compliance. These contacts were memorialized in comments made by the tax specialist and entered into the Department's System for Unified Taxation.

In addition to the specialists' documented comments, I obtained a statement from the tax specialist assigned to this account. The statement revealed that on five different occasions from May through July 2019, the tax specialist spoke to Alexis Erkki Hytonen to advise of the bills and delinquencies on the account and to request voluntary compliance. Specifically, he stated on May 14, 2019, he contacted Alexis Hytonen concerning sales tax delinquencies. Mr. Hytonen confirmed that he is the person responsible for filing and paying the taxes. He also confirmed that he is collecting sales tax. The tax specialist educated Alexis Hytonen on the fact that the tax is the state's once it is collected and he needed to file and remit returns by the due dates specified. The tax specialist explained to Mr. Hytonen the importance of getting returns filed so that an amount owed can be determined and explained he already has a tax lien filed

against him. Mr. Hytonen was given a deadline of May 17, 2019 to have all the returns filed. On May 24, 2019, the tax specialist contacted Alexis Hytonen about the delinquent returns. He had some questions about how to file, so he was educated on how to file Sales and Use Tax returns and payments. He was given a deadline of May 29, 2019 to call the tax specialist back with confirmation that he had filed the returns. On June 4, 2019 a Sales and Use Tax Lien was filed with Alachua County for the delinquent tax due. Mr. Hytonen failed to follow through with his obligation to file returns by the deadline given. Alexis Hytonen called on June 5, 2019 stating that he had the sales and sales tax figures and was ready to file. The tax specialist told him to file and send the confirmation numbers. Alexis Hytonen filed sales tax returns for June 2018 through March 2019 without payment on June 10, 2019. The specialist called him on July 10, 2019 concerning payment on those periods and left a voicemail message. He was called again on July 15, 2019 concerning additional periods that had not been filed. Mr. Hytonen stated he would get them filed that day. He was given a deadline of July 19, 2019. Mr. Hytonen did not follow through and an additional sales tax lien was filed. The tax specialist had no further communication with Alexis Hytonen.

A review of the Florida Department of Revenue records revealed that Alexis Erkki Hytonen filed sales and use tax returns on behalf of Altepa, Inc. for the periods June 2017 through September 2017 and June 2018 through December 2019. As the designated custodian of records of the Department of Revenue, criminal investigations, I obtained and certified a copy of those returns from the Department of Revenue's System for Unified Taxation. These returns appear to bear the signature of Alexis Erkki Hytonen. These returns demonstrate that Alexis Erkki Hytonen was aware of his legal responsibility to collect, report and remit sales tax collections of Altepa, Inc. Moreover, these returns demonstrate Alexis Erkki Hytonen's knowledge of the sales and sales tax collection amounts listed on these returns.

A review of the Florida Department of Revenue records revealed that after the Department of Revenue issued delinquency notices Alexis Erkki Hytonen did not file sales and use tax returns on behalf of Altepa, Inc. during the periods of January 2020 through August 2021. In addition to not filing returns as required by law, Department of Revenue records reveal that Alexis Erkki Hytonen did not pay the sales tax collected for the period of June 2018 through August 2021.

As the designated custodian of records for the Department of Revenue, criminal cases, I am providing a certified statement indicating that "after a diligent search of Department's records, I do not find where Altepa, Inc., BP #4941614 has filed Sales and Use Tax returns with the Department of Revenue for the period January 2020 through August 2021."

As the designated custodian of records for the Department of Revenue, criminal cases, I am providing a certified statement indicating that "after a diligent search of Department's records, I do not find where Altepa, Inc., BP #4941614 has remitted Sales and Use Tax payments to the Department of Revenue for the period June 2018 through August 2021".

A Notice of Final Assessment and Jeopardy Finding was asserted on these delinquencies and tax warrants were filed with the clerk of the court, Alachua County, Florida.

A review of Sales and Sales Tax Records indicated that from January 2019 through December 2020 Altepa, Inc. collected **\$18,637.59** in sales tax from retail sales of jewelry. These figures were compared to records maintained by the Florida Department of Revenue which revealed that **\$0.00** in sales tax was remitted to the Department of Revenue during the same time periods. As a result, a total of **\$18,637.59** in state sales tax was collected and not remitted to the Florida Department of Revenue as was required by law. This comparison indicated that Alexis Erkki Hytonen, while acting in his capacity as an agent of the State, failed to report and remit **\$18,637.59** in state sales tax during the period/s of January 2019 through December 2020.

I subpoenaed and obtained copies of Altepa, Inc.'s bank account; bank signature card and bank statements from Vystar Credit Union. These documents show that Alexis Erkki Hytonen is a signatory on the account and exercised that authority.

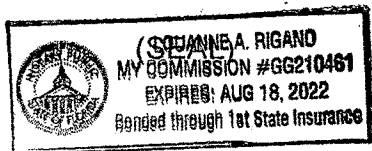
It is apparent from Alexis Erkki Hytonen's own admission, all documentary evidence and witness testimony-obtained that Alexis Erkki Hytonen had knowledge of the actual amount of sales taxes, which he had collected through the business Altepa, Inc. Alexis Erkki Hytonen exercised control over the business including the responsibility to pay all expenditures and remit all of the taxes, which had been collected. The collection and non-remittance of the sales tax monies was an intentional act to deprive or defraud the State of Florida of its monies and the use and benefit thereof. The defendant, while acting in his capacity as an agent of the state as President of Altepa, Inc. collected and failed to remit \$18,637.59 in sales tax thereby depriving the State of Florida of its monies and the use and benefit thereof in violation of Florida Statute 212.15. In addition, the defendant, while acting in his capacity as an agent of the state as a manager of Altepa, Inc., failed to file Sales and Use Tax returns for all periods of January 2020 through August 2021 in violation of Florida Statute 212.12.

Under penalties of perjury, I declare that I have read the foregoing probable cause affidavit and that the facts stated in it are true and correct to the best of my knowledge and belief.

Julie L. Woodard  
Julie L. Woodard,  
Revenue Investigator-Criminal Enforcement

Before me, a notary public of the State of Florida, the affiant, Julie L. Woodard, who appeared personally XX or by means of audio-video communication technology \_\_\_\_\_, after being duly sworn, says under penalty of perjury that the foregoing affidavit and the facts stated therein are true and correct to the best of their knowledge. The affiant XX is personally known to me or \_\_\_\_\_ produced a valid form of identification. Type of identification produced \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me this 20<sup>th</sup> of October 2021



Stephanie A. Rigano  
Notary Public, State of Florida

A faint, circular notary seal impression is visible behind the signature and text, partially overlapping the notary's name.