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PS Form 3800, January 2023 PSN 7530-02-000-9047 See Reverse for Instructions

Todd A. Dyer
825 N. Christiana Ave.
Chicago, IL 60651
Phone: (262) 426-1450
Email: Todd@ZeroFearWhistleblower.com

June 17, 2026

Wisconsin Department of Safety and Professional Services
Division of Legal Services and Compliance
4822 Madison Yards Way
Madison, WI 53705

Re: Supplemental Filing / Declaration Under Penalty of Perjury Complaint Tracking Reference No.: 2026002288

To the Wisconsin Department of Safety and Professional Services, Division of Legal Services and Compliance:

Please accept the enclosed **Declaration Under Penalty of Perjury of Todd A. Dyer** as a supplemental filing to be included in the original complaint submission assigned tracking reference number **2026002288**.

I received the Department's e-mail notification acknowledging receipt of the complaint and confirming that the matter is currently under review by DSPS staff to determine the appropriate course of action. I am submitting this declaration to ensure that the sworn statement, supporting factual allegations, and witness attestation are included as part of the original complaint record before any screening decision is made.

The enclosed declaration is intended to supplement and support the complaint already submitted. It should be reviewed together with the original complaint and any exhibits or supporting materials previously submitted or referenced.

For clarity, I respectfully request that DSPS:

1. Add this Declaration Under Penalty of Perjury to complaint file **2026002288**;
2. Treat the declaration as part of the original complaint submission and supporting record;
3. Consider the declaration during the complaint screening and evaluation process;
4. Confirm, if possible, that the declaration has been received and associated with the correct complaint tracking number.

Thank you for your attention to this supplemental filing and for ensuring that the enclosed declaration is included in the complaint record.

Respectfully submitted,

____

Todd A. Dyer
825 N. Christiana Ave.
Chicago, IL. 60651
262-426-1450
Todd@ZeroFearWhistleblower.com

DECLARATION UNDER PENALTY OF PERJURY

This is the Declaration Under Penalty of Perjury of Todd A. Dyer.

My date of birth is November 8, 1963.

I am a resident of the State of Wisconsin. I am over the age of 21, and make this affidavit of my own free will, without duress, and would testify to the same, under oath, in open court, if called to testify.

I have known James J. Dyer 33, of Delavan, Wisconsin and Palatine, Illinois his entire life.

I am the biological father of James J. Dyer (James)(d.o.b. May 7, 1993).

I am estranged from James based on a number of factors, not the least of which was his decision to testify against me in Federal criminal case 16-CR-100-PP-Bakley where James was granted immunity against criminal prosecution for behavior identified below in exchange for his testimony before a Federal grand jury in 2015 and/or 2016.

All allegations made in this sworn affidavit are documented in the 16-CR-100-PP Bakley criminal case record and elsewhere.

At my request, in 2013 and 2014, James deposited into his Federally insured personal bank account at least one check of more than $10,000 obtained from members of the Joan Bakley family of Huntley, Illinois, later established to have been obtained through fraud in Federal criminal case 16-CR-100-PP-Bakley.

As the funds in question were obtained through fraud, the deposit of those funds into a Federally insured financial institution was a violation of 18 U.S. Code § 1957 - Engaging in monetary transactions in property derived from specified unlawful activity, a crime punishable of up to 20 years in prison.

James also did not report those funds as income, as is required, despite my repeated, documented requests, in violation of U.S.C. § 287 - False, fictitious or fraudulent claims to any agency or department of the United States, a crime punishable of up to 5 years in federal prison.

James also obtained at least one student loan by knowingly and intentionally underreporting his income in order to obtain a student loan which he would not have otherwise qualified for had he accurately disclosed his actual income a violation 18 U.S.C. § 641 - Theft of government funds, a crime punishable of up to 5 years in federal prison.

In 2015, James picked up $35,000 in cash later established to have been obtained through fraud from a Huntley, Illinois location and transported those funds from Huntley, Illinois to Lake

Geneva, Wisconsin, and shortly thereafter, from Wisconsin back to Illinois, in violation of 18 U.S. Code § 2314 - Transportation of stolen goods, securities, moneys, fraudulent State tax stamps, or articles used in counterfeiting, a crime punishable by up to 10 years in Federal prison. **(Exhibit 1)**

The attached photographs are part of the evidentiary record released in the 16-CR-100-PP Bakley federal criminal case which document James caught on a trail camera placed on the property of the Joan Bakley family while, according to James and filings made in the case, on the phone with defendant Todd Dyer.

James did not report the $35,000 funds picked up from the Bakley's, part of which he kept, as income, as is required, despite repeated and documented requests that he report those funds as income and a request for his social security number for the preparation of a 1099 tax form which he refused to provide, in violation of U.S.C. § 287, which criminalizes the submission of false, fictious, or fraudulent claims to any agency or department of the United States, a crime punishable of up to 5 years in federal prison.

On March 27, 2019 James obtained a license as a Certified Public Accountant, license number 27193-1, without disclosing, to my knowledge, his involvement in the 16-CR-100-PP-Bakley case, as is required. **(Exhibit 2)**

In August of 2019, less than six months following the acquisition of his Wisconsin Certified Public Accounts license which require those licensed in Wisconsin adhere to strict rules of honesty, truthfulness, and ethical behavior mandated by the Wisconsin Accounting Examining Board under Chapters (Accy) 1 to 6 of the Wisconsin Administrative Code - James, along with his grandfather, James A. Dyer, broke into a home rented by a Whitney D. Voss located at 813 Kendall Lane and stole business and financial records belonging to me as documented in the attached 2019 police report generated by the Lake Geneva Police Department. (Wisconsin)**(Exhibit 3)**

On May 14, 2026 prior to filing a complaint with the Wisconsin Department of Safety and Professional Services and request for investigation, I gave James an opportunity to respond to my allegations **(Exhibit 4)** to which he did not respond, and threatened me with legal action directly effecting my obligations under 18 U.S. Code § 4 - Misprision of Felony which requires me to report a crime and in violation of the protections afforded whistleblowers.

I declare under penalty of perjury that the foregoing is true and correct to the best of my personal knowledge, information, and belief.

Executed on this 15 day of June 2026,

Todd A. Dyer, Beneficiary
825 N. Christiana Ave
Chicago IL. 60651
(262) 426-1450-phone
tdyer6381@gmail.com-email

WITNESS ATTESTATION

I certify that I personally witnessed Todd A. Dyer sign the foregoing declaration on the date written above.

Witness 1: Marshall

Printed Name: Sven E. Marshall

Date: 15 June 2026

Witness 2: ABarrera

Printed Name: Anthony Barrera

Date: 6/15/2026

CERTIFICATE OF SERVICE

I certify that on this 26 day of June, 2026, I caused a true and correct copy of this DECLARATION UNDER PENALTY OF PERJURY to be served by depositing the same in the United States Mail, with proper postage prepaid, addressed to the following:

Wisconsin Department of Safety and
Professional Services
4822 Madison Yard Way
Madison, WI 53705

☒ By U.S. Mail

☐ By electronic submission

☐ By other authorized means: ____________________

____
Todd A. Dyer
825 N. Christiana Ave.
Chicago, IL. 60651
262-426-1450
Todd@ZeroFearWhistleblower.com

EXHIBIT 1

EXHIBIT 2

10:25 12:16 • 5G 47

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LicensE

DSPS Site Guest User

Home Request Support Third Party Document Upload
Application Status Lookup LEAP Login Provider Login
Performance Data File a Complaint
Orders and Disciplinary Actions License Lookup

Credential/License Summary fAs of June 8, 2026 10:25:48 AM

Name : James J. Dyer

Credential/License Number : 27193 - 1

Professions : Accountant, Certified Public

Location : Delavan, Wisconsin - 53115

Credential/License Type : Regular

Status : License is current (Active)

Eligible To Practice : Eligible

Credential Expiration Date : 2027-12-14

Granted Date : 2019-03-27

Multi-State : N

Orders : 0

Specialities :

Other Names :

Orders for 27193 - 1

EXHIBIT 3

EXHIBIT #1

Lake Geneva Police Department
626 Geneva St.
Lake Geneva WI 53147
Phone: (262) 248-4455

Call Detail Report Reverse Chronological Order Report Date:09/04/19 15:05

19-013309 **813 Kendall Ln;LG** **THEFT - ALL (THEF)**

Reported : 09/01/19 18:48
Priority : 2
Case# :
Stacked : 09/01/19 18:49
Dispatched : 09/01/19 18:56
Arrived : 09/01/19 19:03
Finished : 09/01/19 19:15
Disposition : Finished

Reported Location: 813 Kendall Ln;LG

Units 714 - 183 - Nelson, Brandi Jean

Notes

Date	Unit	Notes	PF
09/02/2019 20:02:20	714	Officer had spoken with James reference the complaint. He agreed that a few weeks back when CM was out of residence during his inspection he had taken property that was his. He stated his son had stolen the paperwork from him years back from his business. James stated he was going to give it to his attorney to look over and if any of it was the CM's the attorney would contact her and advise her of the finding. -Nelson	183
09/01/2019 19:15:36	714	Officer met with CM who stated a Dell Tower was missing, her personal paperwork, and guardianship paperwork was missing. She believes Dyer had taken it approx 3 weeks ago when he changed the locks. She stated he changed the locks on the office door and she was finally able to break into it today. Officer will follow up with Dyer. -Nelson	183
09/01/2019 19:13:34		Names Added : Dyer, James Joseph;	347
09/01/2019 18:56:33		Dispatched: 714	347
09/01/2019 18:56:29		Update reviewed by dispatcher- McAndrews, Janice R-347	
09/01/2019 18:50:16		CM called and said that she had a theft at her house. CM said that papers, monitor and other things were stolen	347
09/01/2019 18:49:20		Names Added : Voss Whitney D	347

Names

Activity	Name	DOB	Address	Phone#
Complainant	Voss, Whitney D	05/25/1989	813 Kendall Ln Lake Geneva, WI 53147	C:(262) 581-7811
Other	Dyer, James Allen	[redacted]	[redacted] 53147	H:([redacted]

Unit History

Unit	Unit Time	Activity	Officer	Dispatcher	Disposition
714	09/01/19 19:15:42	FI	183	183	Finished
714	09/01/19 19:03:58	OS	183	183	
714	09/01/19 18:57:37	AC	183	183	
714	09/01/19 18:56:33	DI	183	347	

EXHIBIT 4

Notice of Intent to File Formal Regulatory Complaints

From: Todd Dyer <todd@zerofearwhistleblower.com>
To: james.dyer@cfindustries.com
Date: 2026-05-14 23:57

All:

You have 24 hours to respond.

--
Todd A. Dyer
825 N. Christiana Ave
Chicago, IL 60651
todd@zerofearwhistleblower.com
(262) 426-1450

Sent with Hostinger Mail

1 attachment

2026-05-14 JJ Formal Complaint.pdf (209 KB)