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Los Angeles Superior Court

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SUPERIOR COURT OF THE STATE OF CALIFORNIA  
IN AND FOR THE COUNTY OF LOS ANGELES

PEOPLE OF THE STATE OF CALIFORNIA,

Plaintiff,

v.

GARY FONG LEUNG CHEUNG  
(DOB: [REDACTED])

Defendant.

Case No. BA484134

**FELONY COMPLAINT**

The Attorney General of the State of California, through Deputy Attorney General Vikram Mandla, by this complaint, accuses defendant GARY CHEUNG of the following crimes:

**1. A 111 ROAST DUCK, INC.**

**COUNT ONE**

**[FALSE SALES TAX RETURN]**

On or about October 31, 2014 through July 31, 2015, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, being a person required to make, render, sign or

1 verify a sales tax return for sellers permit number 102-640185, unlawfully filed false or  
2 fraudulent sales tax returns for the period July 1, 2014 through June 30, 2015, with the intent to  
3 defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than  
4 twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of  
5 Revenue and Taxation Code sections 7152(a)/7153.5, a **felony**, in that the defendant, collected  
6 but failed to remit sales tax to the California Department of Tax and Fee Administration, to wit:  
7 \$90,454 collected by A 111 Roast Duck, Inc.

8  
9 **COUNT TWO**

10 **[GRAND THEFT]**

11 For a further and separate cause of action, being a different offense from but connected in  
12 its commission as the charges set forth in Count One: On or about July 1, 2014 through June 30,  
13 2015, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG  
14 unlawfully took money of a value exceeding nine hundred fifty dollars (\$950), in violation of  
15 Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from customers of A 111  
16 Roast Duck, Inc.

17  
18 **COUNT THREE**

19 **[FALSE SALES TAX RETURN]**

20 For a further and separate cause of action, being a different offense from but connected in  
21 its commission as the charges set forth in Counts One through Two: On or about October 31,  
22 2015 through July 31, 2016, at and in the County of Los Angeles, State of California, defendant  
23 GARY CHEUNG, being a person required to make, render, sign or verify a sales tax return for  
24 sellers permit number 102-640185, unlawfully filed false or fraudulent sales tax returns for the  
25 period July 1, 2015 through June 30, 2016, with the intent to defeat or evade the reporting,  
26 assessment or payment of a tax liability equal to or greater than twenty-five thousand dollars  
27 (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation Code  
28 sections 7152(a)/7153.5, a **felony**, in that the defendant, collected but failed to remit sales tax to

1 the California Department of Tax and Fee Administration, to wit: \$126,641 collected by A 111  
2 Roast Duck, Inc.

3  
4 **COUNT FOUR**  
5 **[GRAND THEFT]**

6 For a further and separate cause of action, being a different offense from but connected in  
7 its commission as the charges set forth in Counts One through Three: On or about July 1, 2015  
8 through June 30, 2016, at and in the County of Los Angeles, State of California, defendant  
9 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
10 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
11 customers of A 111 Roast Duck, Inc.

12  
13 **COUNT FIVE**  
14 **[FALSE SALES TAX RETURN]**

15 For a further and separate cause of action, being a different offense from but connected in  
16 its commission as the charges set forth in Counts One through Four: On or about October 31,  
17 2016 through July 31, 2017, at and in the County of Los Angeles, State of California, defendant  
18 GARY CHEUNG, being a person required to make, render, sign or verify a sales tax return for  
19 sellers permit number 102-640185, unlawfully filed false or fraudulent sales tax returns for the  
20 period July 1, 2016 through June 30, 2017, with the intent to defeat or evade the reporting,  
21 assessment or payment of a tax liability equal to or greater than twenty-five thousand dollars  
22 (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation Code  
23 sections 7152(a)/7153.5, a **felony**, in that the defendant, collected but failed to remit sales tax to  
24 the California Department of Tax and Fee Administration, to wit: \$101,527 collected by A 111  
25 Roast Duck, Inc.

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**COUNT SIX**  
**[GRAND THEFT]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Five: On or about July 1, 2016 through June 30, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950), in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from customers of A 111 Roast Duck, Inc.

**COUNT SEVEN**  
**[FALSE SALES TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Six: On or about October 31, 2017 through July 31, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, being a person required to make, render, sign or verify a sales tax return for sellers permit number 102-640185, unlawfully filed false or fraudulent sales tax returns for the period July 1, 2017 through June 30, 2018, with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation Code sections 7152(a)/7153.5, a **felony**, in that the defendant, collected but failed to remit sales tax to the California Department of Tax and Fee Administration, to wit: \$111,211 collected by A 111 Roast Duck, Inc.

**COUNT EIGHT**  
**[GRAND THEFT]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Seven: On or about July 1, 2017 through June 30, 2018, at and in the County of Los Angeles, State of California, defendant



1 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
2 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
3 customers of A 111 Roast Duck, Inc.

4  
5 **COUNT NINE**

6 **[FALSE SALES TAX RETURN]**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Eight: On or about October 31,  
9 2018 through January 31, 2019, at and in the County of Los Angeles, State of California,  
10 defendant GARY CHEUNG, being a person required to make, render, sign or verify a sales tax  
11 return for sellers permit number 102-640185, unlawfully filed false or fraudulent sales tax returns  
12 for the period July 1, 2018 through December 31, 2018, with the intent to defeat or evade the  
13 reporting, assessment or payment of a tax liability equal to or greater than twenty-five thousand  
14 dollars (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation  
15 Code sections 7152(a)/7153.5, a **felony**, in that the defendant, collected but failed to remit sales  
16 tax to the California Department of Tax and Fee Administration, to wit: \$60,661 collected by A  
17 111 Roast Duck, Inc.

18  
19 **COUNT TEN**

20 **[GRAND THEFT]**

21 For a further and separate cause of action, being a different offense from but connected in  
22 its commission as the charges set forth in Counts One through Nine: On or about July 1, 2018  
23 through December 31, 2018, at and in the County of Los Angeles, State of California, defendant  
24 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
25 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
26 customers of A 111 Roast Duck, Inc.

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1 intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to  
2 wit: 2017 California Corporation Franchise or Income Tax Return for A 111 Roast Duck, Inc.

3  
4 **COUNT FOURTEEN**

5 **[FALSE PAYROLL TAX RETURN]**

6 For a further and separate cause of action, being a different offense from but connected in  
7 its commission as the charges set forth in Counts One through Thirteen: On or about October 31,  
8 2014 through January 31, 2015, at and in the County of Los Angeles, State of California,  
9 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
10 supply any information, for account number 035-7787-1, did willfully fail to file any return or  
11 report, or supply any information, for the period July 1, 2014 through December 31, 2014, with  
12 the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to  
13 wit: Payroll tax return for A 111 Roast Duck, Inc.

14  
15 **COUNT FIFTEEN**

16 **[FAILURE TO PAY TAX]**

17 For a further and separate cause of action, being a different offense from but connected in  
18 its commission as the charges set forth in Counts One through Fourteen: On or about October 31,  
19 2014 through January 31, 2015, at and in the County of Los Angeles, State of California,  
20 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
21 or amount required to be withheld, for account number 035-7787-1, did willfully fail to collect or  
22 truthfully account for, and pay over the tax or amount required to be withheld, for the period July  
23 1, 2014 through December 31, 2014, in violation of Unemployment Insurance Code section  
24 2118.5, a **felony**, to wit: Payroll taxes for A 111 Roast Duck, Inc.

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**COUNT SIXTEEN**

**[FALSE PAYROLL TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Fifteen: On or about April 30, 2015 through January 31, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, being a person required by law, to file any return or report, or to supply any information, for account number 035-7787-1, did willfully fail to file any return or report, or supply any information, for the period January 1, 2015 through December 31, 2015, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for A 111 Roast Duck, Inc.

**COUNT SEVENTEEN**

**[FAILURE TO PAY TAX]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Sixteen: On or about April 30, 2015 through January 31, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax or amount required to be withheld, for account number 035-7787-1, did willfully fail to collect or truthfully account for, and pay over the tax or amount required to be withheld, for the period January 1, 2015 through December 31, 2015, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for A 111 Roast Duck, Inc.

**COUNT EIGHTEEN**

**[FALSE PAYROLL TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Seventeen: On or about From on or about April 30, 2016 through January 31, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, being a person required by law, to file any return or



1 report, or to supply any information, for account number 035-7787-1, did willfully fail to file any  
2 return or report, or supply any information, for the period January 1, 2016 through December 31,  
3 2016, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5,  
4 a **felony**, to wit: Payroll tax return for A 111 Roast Duck, Inc.

5  
6 **COUNT NINETEEN**

7 **[FAILURE TO PAY TAX]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Eighteen: On or about April 30,  
10 2016 through January 31, 2017, at and in the County of Los Angeles, State of California,  
11 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
12 or amount required to be withheld, for account number 035-7787-1, did willfully fail to collect or  
13 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
14 January 1, 2016 through December 31, 2016, in violation of Unemployment Insurance Code  
15 section 2118.5, a **felony**, to wit: Payroll taxes for A 111 Roast Duck, Inc.

16  
17 **COUNT TWENTY**

18 **[FALSE PAYROLL TAX RETURN]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Nineteen: On or about April 30,  
21 2017 through January 31, 2018, at and in the County of Los Angeles, State of California,  
22 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
23 supply any information, for account number 035-7787-1, did willfully fail to file any return or  
24 report, or supply any information, for the period January 1, 2017 through December 31, 2017,  
25 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
26 **felony**, to wit: Payroll tax return for A 111 Roast Duck, Inc.

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1 **COUNT TWENTY-ONE**

2 **[FAILURE TO PAY TAX]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Twenty: On or about April 30,  
5 2017 through January 31, 2018, at and in the County of Los Angeles, State of California,  
6 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
7 or amount required to be withheld, for account number 035-7787-1, did willfully fail to collect or  
8 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
9 January 1, 2017 through December 31, 2017, in violation of Unemployment Insurance Code  
10 section 2118.5, a **felony**, to wit: Payroll taxes for A 111 Roast Duck, Inc.

11  
12 **COUNT TWENTY-TWO**

13 **[FALSE PAYROLL TAX RETURN]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Twenty-One: On or about April  
16 30, 2018 through January 31, 2019, at and in the County of Los Angeles, State of California,  
17 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
18 supply any information, for account number 035-7787-1, did willfully fail to file any return or  
19 report, or supply any information, for the period January 1, 2018 through December 31, 2018,  
20 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
21 **felony**, to wit: Payroll tax return for A 111 Roast Duck, Inc.

22  
23 **COUNT TWENTY-THREE**

24 **[FAILURE TO PAY TAX]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Twenty-Two: On or about April  
27 30, 2018 through January 31, 2019, at and in the County of Los Angeles, State of California,  
28 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax

1 or amount required to be withheld, for account number 035-7787-1, did willfully fail to collect or  
2 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
3 January 1, 2018 through December 31, 2018 in violation of Unemployment Insurance Code  
4 section 2118.5, a **felony**, to wit: Payroll taxes for A 111 Roast Duck, Inc.

5  
6 **COUNT TWENTY-FOUR**

7 **[FALSE PAYROLL TAX RETURN]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Twenty-Three: On or about April  
10 30, 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
11 being a person required by law, to file any return or report, or to supply any information, for  
12 account number 035-7787-1, did willfully fail to file any return or report, or supply any  
13 information, for the period January 1, 2019 through March 31, 2019, with the intent to evade tax,  
14 in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return  
15 for A 111 Roast Duck, Inc.

16  
17 **COUNT TWENTY-FIVE**

18 **[FAILURE TO PAY TAX]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Twenty-Four: On or about April  
21 30, 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
22 being a person required to collect, account for, and pay over any tax or amount required to be  
23 withheld, for account number 035-7787-1, did willfully fail to collect or truthfully account for,  
24 and pay over the tax or amount required to be withheld, for the period January 1, 2019 through  
25 March 31, 2019, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit:  
26 Payroll taxes for A 111 Roast Duck, Inc.

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**COUNT TWENTY-SIX**

**[WORKERS' COMPENSATION FRAUD]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twenty-Five: On or about August 20, 2018 through March 31, 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, unlawfully made, or caused to be made a false or fraudulent statement, orally or in writing, of a fact material to the determination of the premium, rate, or cost of any policy of workers' compensation insurance, for the purpose of reducing the premium, rate or cost of the insurance, in violation of Insurance Code section 11760(a), a **felony**, to wit: Underreporting of payroll to Employers Compensation Insurance Company.

**COUNT TWENTY-SEVEN**

**[WORKERS' COMPENSATION FRAUD]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twenty-Six: On or about August 20, 2015 through August 19, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, knowingly made, or caused to be made a false or fraudulent statement, orally or in writing, of a fact material to the determination of the premium, rate, or cost of any policy of workers' compensation insurance, for the purpose of reducing the premium, rate or cost of the insurance, in violation of Insurance Code section 11760(a), a **felony**, to wit: Underreporting of payroll to The Hartford.

**2. ROWLAND PARK, INC.**

**COUNT TWENTY-EIGHT**

**[FALSE SALES TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twenty-Seven: On or about January 31, 2014 through July 31, 2014, at and in the County of Los Angeles, State of California,



1 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
2 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
3 or false, for sellers permit number 102-462383, for the period October 1, 2013 through June 30,  
4 2014, with the intent to defeat or evade the reporting, assessment or payment of a tax liability  
5 equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month  
6 period, in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
7 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
8 Administration, to wit: \$72,535 collected by Rowland Park, Inc.

9  
10 **COUNT TWENTY-NINE**

11 **[GRAND THEFT]**

12 For a further and separate cause of action, being a different offense from but connected in  
13 its commission as the charges set forth in Counts One through Twenty-Eight: On or about  
14 October 1, 2013 through June 30, 2014, at and in the County of Los Angeles, State of California,  
15 defendant GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty  
16 dollars (\$950), in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as  
17 sales tax from customers of Rowland Park, Inc.

18  
19 **COUNT THIRTY**

20 **[FALSE SALES TAX RETURN]**

21 For a further and separate cause of action, being a different offense from but connected in  
22 its commission as the charges set forth in Counts One through Twenty-Nine: On or about  
23 October 31, 2014 through July 31, 2015, at and in the County of Los Angeles, State of California,  
24 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
25 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
26 or false, for sellers permit number 102-462383, for the period July 1, 2014 through June 30, 2015,  
27 with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to  
28 or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period,

1 in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
2 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
3 Administration, to wit: \$121,288 collected by Rowland Park, Inc.

4  
5 **COUNT THIRTY-ONE**

6 **[GRAND THEFT]**

7 For a further and separate cause of action, being a different offense from but connected in its  
8 commission as the charges set forth in Counts One through Thirty: On or about July 1, 2014  
9 through June 30, 2015, at and in the County of Los Angeles, State of California, defendant  
10 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
11 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
12 customers of Rowland Park, Inc.

13  
14 **COUNT THIRTY-TWO**

15 **[FALSE SALES TAX RETURN]**

16 For a further and separate cause of action, being a different offense from but connected in  
17 its commission as the charges set forth in Counts One through Thirty-One: On or about October  
18 31, 2015 through July 31, 2016, at and in the County of Los Angeles, State of California,  
19 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
20 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
21 or false, for sellers permit number 102-462383, for the period July 1, 2015 through June 30, 2016,  
22 with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to  
23 or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period,  
24 in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
25 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
26 Administration, to wit: \$105,585 collected by Rowland Park, Inc.

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1 **COUNT THIRTY-THREE**

2 **[GRAND THEFT]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Thirty-Two: On or about July 1,  
5 2015 through June 30, 2016, at and in the County of Los Angeles, State of California, defendant  
6 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
7 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
8 customers of Rowland Park, Inc.

9  
10 **COUNT THIRTY-FOUR**

11 **[FALSE SALES TAX RETURN]**

12 For a further and separate cause of action, being a different offense from but connected in  
13 its commission as the charges set forth in Counts One through Thirty-Three: On or about October  
14 31, 2016 through July 31, 2017, at and in the County of Los Angeles, State of California,  
15 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
16 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
17 or false, for sellers permit number 102-462383, for the period July 1, 2016 through June 30, 2017,  
18 with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to  
19 or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period,  
20 in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
21 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
22 Administration, to wit: \$94,394 collected by Rowland Park, Inc.

23  
24 **COUNT THIRTY-FIVE**

25 **[GRAND THEFT]**

26 For a further and separate cause of action, being a different offense from but connected in  
27 its commission as the charges set forth in Counts One through Thirty-Four: On or about July 1,  
28 2016 through June 30, 2017, at and in the County of Los Angeles, State of California, defendant

1 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
2 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
3 customers of Rowland Park, Inc.  
4

5 **COUNT THIRTY-SIX**

6 **[FALSE SALES TAX RETURN]**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Thirty-Five: On or about October  
9 31, 2017 through July 31, 2018, at and in the County of Los Angeles, State of California,  
10 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
11 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
12 or false, for sellers permit number 102-462383, for the period July 1, 2017 through June 30, 2018,  
13 with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to  
14 or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period,  
15 in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
16 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
17 Administration, to wit: \$81,128 collected by Rowland Park, Inc.  
18

19 **COUNT THIRTY-SEVEN**

20 **[GRAND THEFT]**

21 For a further and separate cause of action, being a different offense from but connected in  
22 its commission as the charges set forth in Counts One through Thirty-Six: On or about July 1,  
23 2017 through June 30, 2018, at and in the County of Los Angeles, State of California, defendant  
24 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
25 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
26 customers of Rowland Park, Inc.

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1 **COUNT THIRTY-EIGHT**

2 **[FALSE SALES TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Thirty-Seven: On or about  
5 October 31, 2018 through January 31, 2019, at and in the County of Los Angeles, State of  
6 California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or  
7 advised in, the preparation or presentation, of a return, affidavit, claim, or other document that  
8 was fraudulent or false, for sellers permit number 102-462383, for the period July 1, 2018  
9 through December 31, 2018, with the intent to defeat or evade the reporting, assessment or  
10 payment of a tax liability equal to or greater than twenty-five thousand dollars (\$25,000), within  
11 any 12-consecutive-month period, in violation of Revenue and Taxation Code sections  
12 7152(b)/7153.5, a **felony**, in that the defendant, collected but failed to remit sales tax to the  
13 California Department of Tax and Fee Administration, to wit: \$39,183 collected by Rowland  
14 Park, Inc.

15  
16 **COUNT THIRTY-NINE**

17 **[GRAND THEFT]**

18 For a further and separate cause of action, being a different offense from but connected in  
19 its commission as the charges set forth in Counts One through Thirty-Eight: On or about July 1,  
20 2018 through December 31, 2018, at and in the County of Los Angeles, State of California,  
21 defendant GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty  
22 dollars (\$950), in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as  
23 sales tax from customers of Rowland Park, Inc.

24  
25 **COUNT FORTY**

26 **[FALSE INCOME TAX RETURN]**

27 For a further and separate cause of action, being a different offense from but connected in  
28 its commission as the charges set forth in Counts One through Thirty-Nine: On or about March 9,

1 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a  
2 person who, within the time required, willfully and with like intent, made, rendered, signed, or  
3 verified any false or fraudulent return or statement or supplied any false or fraudulent  
4 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
5 19706, a **felony**, to wit: 2015 California Corporation Franchise or Income Tax Return for  
6 Rowland Park, Inc.

7  
8 **COUNT FORTY-ONE**

9 **[FALSE INCOME TAX RETURN]**

10 For a further and separate cause of action, being a different offense from but connected in  
11 its commission as the charges set forth in Counts One through Forty: On or about February 24,  
12 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a  
13 person who, within the time required, willfully and with like intent, made, rendered, signed, or  
14 verified any false or fraudulent return or statement or supplied any false or fraudulent  
15 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
16 19706, a **felony**, to wit: 2016 California Corporation Franchise or Income Tax Return for  
17 Rowland Park, Inc.

18  
19 **COUNT FORTY-TWO**

20 **[FALSE INCOME TAX RETURN]**

21 For a further and separate cause of action, being a different offense from but connected in  
22 its commission as the charges set forth in Counts One through Forty-One: On or about March 14,  
23 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a  
24 person who, within the time required, willfully and with like intent, made, rendered, signed, or  
25 verified any false or fraudulent return or statement or supplied any false or fraudulent  
26 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
27 19706, a **felony**, to wit: 2017 California Corporation Franchise or Income Tax Return for  
28 Rowland Park, Inc.

1 **COUNT FORTY-THREE**

2 **[FALSE PAYROLL TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Forty-Two: On or about January  
5 31, 2014, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
6 being a person required by law, to file any return or report, or to supply any information, for  
7 account number 023-9708-1, did willfully fail to file any return or report, or supply any  
8 information, for the period October 1, 2013 through December 31, 2013, with the intent to evade  
9 tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax  
10 return for Rowland Park, Inc.

11  
12 **COUNT FORTY-FOUR**

13 **[FAILURE TO PAY TAX]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Forty-Three: On or about January  
16 31, 2014, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
17 being a person required to collect, account for, and pay over any tax or amount required to be  
18 withheld, for account number 023-9708-1, did willfully fail to collect or truthfully account for,  
19 and pay over the tax or amount required to be withheld, for the period October 1, 2013 through  
20 December 31, 2013, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to  
21 wit: Payroll taxes for Rowland Park, Inc.

22  
23 **COUNT FORTY-FIVE**

24 **[FALSE PAYROLL TAX RETURN]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Forty-Four: On or about April 30,  
27 2014 through January 31, 2015, at and in the County of Los Angeles, State of California,  
28 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to



1 supply any information, for account number 023-9708-1, did willfully fail to file any return or  
2 report, or supply any information, for the period January 1, 2014 through December 31, 2014,  
3 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
4 **felony**, to wit: Payroll tax return for Rowland Park, Inc.

5  
6 **COUNT FORTY-SIX**

7 **[FAILURE TO PAY TAX]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Forty-Five: On or about April 30,  
10 2014 through January 31, 2015, at and in the County of Los Angeles, State of California,  
11 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
12 or amount required to be withheld, for account number 023-9708-1, did willfully fail to collect or  
13 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
14 January 1, 2014 through December 31, 2014, in violation of Unemployment Insurance Code  
15 section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

16  
17 **COUNT FORTY-SEVEN**

18 **[FALSE PAYROLL TAX RETURN]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Forty-Six: On or about April 30,  
21 2015 through January 31, 2016, at and in the County of Los Angeles, State of California,  
22 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
23 supply any information, for account number 023-9708-1, did willfully fail to file any return or  
24 report, or supply any information, for the period January 1, 2015 through December 31, 2015,  
25 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
26 **felony**, to wit: Payroll tax return for Rowland Park, Inc.

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1 **COUNT FORTY-EIGHT**

2 **[FAILURE TO PAY TAX]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Forty-Seven: On or about April  
5 30, 2015 through January 31, 2016, at and in the County of Los Angeles, State of California,  
6 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
7 or amount required to be withheld, for account number 023-9708-1, did willfully fail to collect or  
8 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
9 January 1, 2015 through December 31, 2015, in violation of Unemployment Insurance Code  
10 section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

11  
12 **COUNT FORTY-NINE**

13 **[FALSE PAYROLL TAX RETURN]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Forty-Eight: On or about April 30,  
16 2016 through January 31, 2017, at and in the County of Los Angeles, State of California,  
17 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
18 supply any information, for account number 023-9708-1, did willfully fail to file any return or  
19 report, or supply any information, for the period January 1, 2016 through December 31, 2016,  
20 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
21 **felony**, to wit: Payroll tax return for Rowland Park, Inc.

22  
23 **COUNT FIFTY**

24 **[FAILURE TO PAY TAX]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Forty-Nine: On or about April 30,  
27 2016 through January 31, 2017, at and in the County of Los Angeles, State of California,  
28 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax

1 or amount required to be withheld, for account number 023-9708-1, did willfully fail to collect or  
2 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
3 January 1, 2016 through December 31, 2016, in violation of Unemployment Insurance Code  
4 section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

5  
6 **COUNT FIFTY-ONE**

7 **[FALSE PAYROLL TAX RETURN]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Fifty: On or about April 30, 2017  
10 through January 31, 2018, at and in the County of Los Angeles, State of California, defendant  
11 GARY CHEUNG, being a person required by law, to file any return or report, or to supply any  
12 information, for account number 023-9708-1, did willfully fail to file any return or report, or  
13 supply any information, for the period January 1, 2017 through December 31, 2017, with the  
14 intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to  
15 wit: Payroll tax return for Rowland Park, Inc.

16  
17 **COUNT FIFTY-TWO**

18 **[FAILURE TO PAY TAX]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Fifty-One: On or about April 30,  
21 2017 through January 31, 2018, at and in the County of Los Angeles, State of California,  
22 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
23 or amount required to be withheld, for account number 023-9708-1, did willfully fail to collect or  
24 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
25 January 1, 2017 through December 31, 2017, in violation of Unemployment Insurance Code  
26 section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

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1 **COUNT FIFTY-THREE**

2 **[FALSE PAYROLL TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Fifty-Two: On or about April 30,  
5 2018 through January 31, 2019, at and in the County of Los Angeles, State of California,  
6 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
7 supply any information, for account number 023-9708-1, did willfully fail to file any return or  
8 report, or supply any information, for the period January 1, 2018 through December 31, 2018,  
9 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
10 **felony**, to wit: Payroll tax return for Rowland Park, Inc.

11  
12 **COUNT FIFTY-FOUR**

13 **[FAILURE TO PAY TAX]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Fifty-Three: On or about April 30,  
16 2018 through January 31, 2019, at and in the County of Los Angeles, State of California,  
17 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
18 or amount required to be withheld, for account number 023-9708-1, did willfully fail to collect or  
19 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
20 January 1, 2018 through December 31, 2018, in violation of Unemployment Insurance Code  
21 section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

22  
23 **COUNT FIFTY-FIVE**

24 **[FALSE PAYROLL TAX RETURN]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Fifty-Four: On or about April 30,  
27 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
28 being a person required by law, to file any return or report, or to supply any information, for

1 account number 023-9708-1, did willfully fail to file any return or report, or supply any  
2 information, for the period January 1, 2019 through March 31, 2019, with the intent to evade tax,  
3 in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return  
4 for Rowland Park, Inc.

5  
6 **COUNT FIFTY-SIX**

7 **[FAILURE TO PAY TAX]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Fifty-Five: On or about April 30,  
10 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
11 being a person required to collect, account for, and pay over any tax or amount required to be  
12 withheld, for account number 023-9708-1, did willfully fail to collect or truthfully account for,  
13 and pay over the tax or amount required to be withheld, for the period January 1, 2019 through  
14 March 31, 2019, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit:  
15 Payroll taxes for Rowland Park, Inc.

16  
17 **COUNT FIFTY-SEVEN**

18 **[WORKERS' COMPENSATION FRAUD]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Fifty-Six: On or about October 1,  
21 2014 through September 30, 2015, at and in the County of Los Angeles, State of California,  
22 defendant GARY CHEUNG, unlawfully made, or caused to be made a false or fraudulent  
23 statement, orally or in writing, of a fact material to the determination of the premium, rate, or cost  
24 of any policy of workers' compensation insurance, for the purpose of reducing the premium, rate  
25 or cost of the insurance, in violation of Insurance Code section 11760(a), a **felony**, to wit:  
26 Underreporting of payroll to Employers Compensation Insurance Company.

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**COUNT FIFTY-EIGHT**

**[WORKERS' COMPENSATION FRAUD]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Fifty-Seven: On or about October 1, 2015 through March 31, 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, knowingly made, or caused to be made a false or fraudulent statement, orally or in writing, of a fact material to the determination of the premium, rate, or cost of any policy of workers' compensation insurance, for the purpose of reducing the premium, rate or cost of the insurance, in violation of Insurance Code section 11760(a), a **felony**, to wit: Underreporting of payroll to Technology Insurance Company.

**COUNT FIFTY-NINE**

**[WORKERS' COMPENSATION FRAUD]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Fifty-Eight: On or about October 1, 2013 through September 30, 2014, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, knowingly made, or caused to be made a false or fraudulent statement, orally or in writing, of a fact material to the determination of the premium, rate, or cost of any policy of workers' compensation insurance, for the purpose of reducing the premium, rate or cost of the insurance, in violation of Insurance Code section 11760(a), a **felony**, to wit: Underreporting of payroll to ZNAT Insurance Company.

**3. HONG KONG S.W., INC.**

**COUNT SIXTY**

**[FALSE SALES TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Fifty-Nine: On or about April 30, 2012 through July 31, 2012, at and in the County of Los Angeles, State of California, defendant

1 GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the  
2 preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or  
3 false, for sellers permit number 100-989751, for the period January 1, 2012 through June 30,  
4 2012, with the intent to defeat or evade the reporting, assessment or payment of a tax liability  
5 equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month  
6 period, in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
7 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
8 Administration, to wit: \$48,519 collected by Hong Kong S.W., Inc.

9  
10 **COUNT SIXTY-ONE**

11 **[GRAND THEFT]**

12 For a further and separate cause of action, being a different offense from but connected in  
13 its commission as the charges set forth in Counts One through Sixty: On or about January 1,  
14 2012 through June 30, 2012, at and in the County of Los Angeles, State of California, defendant  
15 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
16 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
17 customers of Hong Kong S.W., Inc.

18  
19 **COUNT SIXTY-TWO**

20 **[FALSE SALES TAX RETURN]**

21 For a further and separate cause of action, being a different offense from but connected in  
22 its commission as the charges set forth in Counts One through Sixty-One: On or about October  
23 31, 2012 through July 31, 2013, at and in the County of Los Angeles, State of California,  
24 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
25 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
26 or false, for sellers permit number 100-989751, for the period July 1, 2012 through June 30, 2013,  
27 with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to  
28 or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period,

1 in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
2 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
3 Administration, to wit: \$89,995 collected by Hong Kong S.W., Inc.

4  
5 **COUNT SIXTY-THREE**

6 **[GRAND THEFT]**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Sixty-Two: On or about July 1,  
9 2012 through June 30, 2013, at and in the County of Los Angeles, State of California, defendant  
10 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
11 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
12 customers of Hong Kong S.W., Inc.

13  
14 **COUNT SIXTY-FOUR**

15 **[FALSE SALES TAX RETURN]**

16 For a further and separate cause of action, being a different offense from but connected in  
17 its commission as the charges set forth in Counts One through Sixty-Three: On or about October  
18 31, 2013 through July 31, 2014, at and in the County of Los Angeles, State of California,  
19 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
20 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
21 or false, for sellers permit number 100-989751, for the period July 1, 2013 through June 30, 2014,  
22 with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to  
23 or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period,  
24 in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
25 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
26 Administration, to wit: \$84,905 collected by Hong Kong S.W., Inc.

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1 **COUNT SIXTY-FIVE**

2 **[GRAND THEFT]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Sixty-Four: On or about July 1,  
5 2013 through June 30, 2014, at and in the County of Los Angeles, State of California, defendant  
6 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
7 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
8 customers of Hong Kong S.W., Inc.

9  
10 **COUNT SIXTY-SIX**

11 **[FALSE SALES TAX RETURN]**

12 For a further and separate cause of action, being a different offense from but connected in  
13 its commission as the charges set forth in Counts One through Sixty-Five: On or about October  
14 31, 2014 through July 31, 2015, at and in the County of Los Angeles, State of California,  
15 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
16 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
17 or false, for sellers permit number 100-989751, for the period July 1, 2014 through June 30, 2015,  
18 with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to  
19 or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period,  
20 in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
21 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
22 Administration, to wit: \$79,520 collected by Hong Kong S.W., Inc.

23  
24 **COUNT SIXTY-SEVEN**

25 **[GRAND THEFT]**

26 For a further and separate cause of action, being a different offense from but connected in  
27 its commission as the charges set forth in Counts One through Sixty-Six: On or about July 1,  
28 2014 through June 30, 2015, at and in the County of Los Angeles, State of California, defendant



1 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
2 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
3 customers of Hong Kong S.W., Inc.

4  
5 **COUNT SIXTY-EIGHT**  
6 **[FALSE SALES TAX RETURN]**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Sixty-Seven: On or about October  
9 31, 2015 through July 31, 2016, at and in the County of Los Angeles, State of California,  
10 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
11 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
12 or false, for sellers permit number 100-989751, for the period July 1, 2015 through June 30, 2016,  
13 with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to  
14 or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period,  
15 in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
16 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
17 Administration, to wit: \$66,606 collected by Hong Kong S.W., Inc.

18  
19 **COUNT SIXTY-NINE**  
20 **[GRAND THEFT]**

21 For a further and separate cause of action, being a different offense from but connected in  
22 its commission as the charges set forth in Counts One through Sixty-Eight: On or about July 1,  
23 2015 through June 30, 2016, at and in the County of Los Angeles, State of California, defendant  
24 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
25 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
26 customers of Hong Kong S.W., Inc.

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1 **COUNT SEVENTY**

2 **[FALSE SALES TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Sixty-Nine: On or about October  
5 31, 2016 through July 31, 2017, at and in the County of Los Angeles, State of California,  
6 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
7 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
8 or false, for sellers permit number 100-989751, for the period July 1, 2016 through June 30, 2017,  
9 with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to  
10 or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period,  
11 in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
12 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
13 Administration, to wit: \$43,478 collected by Hong Kong S.W., Inc.

14  
15 **COUNT SEVENTY-ONE**

16 **[GRAND THEFT]**

17 For a further and separate cause of action, being a different offense from but connected in its  
18 commission as the charges set forth in Counts One through Seventy: On or about July 1, 2016  
19 through March 31, 2017, at and in the County of Los Angeles, State of California, defendant  
20 GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty dollars (\$950),  
21 in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as sales tax from  
22 customers of Hong Kong S.W., Inc.

23  
24 **COUNT SEVENTY-TWO**

25 **[FALSE INCOME TAX RETURN]**

26 For a further and separate cause of action, being a different offense from but connected in  
27 its commission as the charges set forth in Counts One through Seventy-One: On or about March  
28 9, 2015, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a

1 person who, within the time required, willfully and with like intent, made, rendered, signed, or  
2 verified any false or fraudulent return or statement or supplied any false or fraudulent  
3 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
4 19706, a **felony**, to wit: 2014 California Corporation Franchise or Income Tax Return for Hong  
5 Kong S.W., Inc.

6  
7 **COUNT SEVENTY-THREE**

8 **[FALSE INCOME TAX RETURN]**

9 For a further and separate cause of action, being a different offense from but connected in  
10 its commission as the charges set forth in Counts One through Seventy-Two: On or about March  
11 9, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG a  
12 person who, within the time required, willfully and with like intent, made, rendered, signed, or  
13 verified any false or fraudulent return or statement or supplied any false or fraudulent  
14 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
15 19706, a **felony**, to wit: 2015 California Corporation Franchise or Income Tax Return for Hong  
16 Kong S.W., Inc.

17  
18 **COUNT SEVENTY-FOUR**

19 **[FALSE INCOME TAX RETURN]**

20 For a further and separate cause of action, being a different offense from but connected in  
21 its commission as the charges set forth in Counts One through Seventy-Three: On or about  
22 February 24, 2017, at and in the County of Los Angeles, State of California, defendant GARY  
23 CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered,  
24 signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent  
25 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
26 19706, a **felony**, to wit: 2016 California Corporation Franchise or Income Tax Return for Hong  
27 Kong S.W., Inc.

28 //

1 **COUNT SEVENTY-FIVE**

2 **[FALSE INCOME TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Seventy-Four: On or about March  
5 14, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG a  
6 person who, within the time required, willfully and with like intent, made, rendered, signed, or  
7 verified any false or fraudulent return or statement or supplied any false or fraudulent  
8 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
9 19706, a **felony**, to wit: 2017 California Corporation Franchise or Income Tax Return for Hong  
10 Kong S.W., Inc.

11  
12 **COUNT SEVENTY-SIX**

13 **[FALSE PAYROLL TAX RETURN]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Seventy-Five: On or about April  
16 30, 2013 through January 31, 2014, at and in the County of Los Angeles, State of California,  
17 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
18 supply any information, for account number 279-0625-4, did willfully fail to file any return or  
19 report, or supply any information, for the period January 1, 2013 through December 31, 2013,  
20 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
21 **felony**, to wit: Payroll tax return for Hong Kong S.W., Inc.

22  
23 **COUNT SEVENTY-SEVEN**

24 **[FAILURE TO PAY TAX]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Seventy-Six: On or about April  
27 30, 2013 through January 31, 2014, at and in the County of Los Angeles, State of California,  
28 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax



1 or amount required to be withheld, for account number 279-0625-4, did willfully fail to collect or  
2 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
3 January 1, 2013 through December 31, 2013, in violation of Unemployment Insurance Code  
4 section 2118.5, a **felony**, to wit: Payroll taxes for Hong Kong S.W., Inc.

5  
6 **COUNT SEVENTY-EIGHT**

7 **[FALSE PAYROLL TAX RETURN]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Seventy-Seven: On or about April  
10 30, 2014 through January 31, 2015, at and in the County of Los Angeles, State of California,  
11 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
12 supply any information, for account number 279-0625-4, did willfully fail to file any return or  
13 report, or supply any information, for the period January 1, 2014 through December 31, 2014,  
14 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
15 **felony**, to wit: Payroll tax return for Hong Kong S.W., Inc.

16  
17 **COUNT SEVENTY-NINE**

18 **[FAILURE TO PAY TAX]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Seventy-Eight: On or about April  
21 30, 2014 through January 31, 2015, at and in the County of Los Angeles, State of California,  
22 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
23 or amount required to be withheld, for account number 279-0625-4, did willfully fail to collect or  
24 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
25 January 1, 2014 through December 31, 2014, in violation of Unemployment Insurance Code  
26 section 2118.5, a **felony**, to wit: Payroll taxes for Hong Kong S.W., Inc.

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**COUNT EIGHTY**

**[FALSE PAYROLL TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Seventy-Nine: On or about April 30, 2015 through January 31, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, being a person required by law, to file any return or report, or to supply any information, for account number 279-0625-4, did willfully fail to file any return or report, or supply any information, for the period January 1, 2015 through December 31, 2015, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for Hong Kong S.W., Inc.

**COUNT EIGHTY-ONE**

**[FAILURE TO PAY TAX]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eighty: On or about April 30, 2015 through January 31, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax or amount required to be withheld, for account number 279-0625-4, did willfully fail to collect or truthfully account for, and pay over the tax or amount required to be withheld, for the period January 1, 2015 through December 31, 2015, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Hong Kong S.W., Inc.

**COUNT EIGHTY-TWO**

**[FALSE PAYROLL TAX RETURN]**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eighty-One: On or about April 30, 2016 through January 31, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, being a person required by law, to file any return or report, or to

1 supply any information, for account number 279-0625-4, did willfully fail to file any return or  
2 report, or supply any information, for the period January 1, 2016 through December 31, 2016,  
3 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
4 **felony**, to wit: Payroll tax return for Hong Kong S.W., Inc.

5  
6 **COUNT EIGHTY-THREE**

7 **[FAILURE TO PAY TAX]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Eighty-Two: On or about April  
10 30, 2016 through January 31, 2017, at and in the County of Los Angeles, State of California,  
11 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
12 or amount required to be withheld, for account number 279-0625-4, did willfully fail to collect or  
13 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
14 January 1, 2016 through December 31, 2016, in violation of Unemployment Insurance Code  
15 section 2118.5, a **felony**, to wit: Payroll taxes for Hong Kong S.W., Inc.

16  
17 **COUNT EIGHTY-FOUR**

18 **[FALSE PAYROLL TAX RETURN]**

19 For a further and separate cause of action, being a different offense from but connected in  
20 its commission as the charges set forth in Counts One through Eighty-Three: On or about April  
21 30, 2017 through January 31, 2018, at and in the County of Los Angeles, State of California,  
22 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
23 supply any information, for account number 279-0625-4, did willfully fail to file any return or  
24 report, or supply any information, for the period January 1, 2017 through December 31, 2017,  
25 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
26 **felony**, to wit: Payroll tax return for Hong Kong S.W., Inc.

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1 **COUNT EIGHTY-FIVE**

2 **[FAILURE TO PAY TAX]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Eighty-Four: On or about April  
5 30, 2017 through January 31, 2018, at and in the County of Los Angeles, State of California,  
6 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
7 or amount required to be withheld, for account number 279-0625-4, did willfully fail to collect or  
8 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
9 January 1, 2017 through December 31, 2017, in violation of Unemployment Insurance Code  
10 section 2118.5, a **felony**, to wit: Payroll taxes for Hong Kong S.W., Inc.

11  
12 **COUNT EIGHTY-SIX**

13 **[WORKERS' COMPENSATION FRAUD]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Eighty-Five: On or about January  
16 1, 2013 through April 17, 2017, at and in the County of Los Angeles, State of California,  
17 defendant GARY CHEUNG, knowingly made, or caused to be made a false or fraudulent  
18 statement, orally or in writing, of a fact material to the determination of the premium, rate, or cost  
19 of any policy of workers' compensation insurance, for the purpose of reducing the premium, rate  
20 or cost of the insurance, in violation of Insurance Code section 11760(a), a **felony**, to wit:  
21 Underreporting of payroll to Republic Indemnity of America.

22  
23 **4. HK 803 BARBECUE, INC.**

24 **COUNT EIGHTY-SEVEN**

25 **[FALSE SALES TAX RETURN]**

26 For a further and separate cause of action, being a different offense from but connected in  
27 its commission as the charges set forth in Counts One through Eighty-Six: On or about July 31,  
28 2017 through January 31, 2018, at and in the County of Los Angeles, State of California,



1 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
2 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
3 or false, for sellers permit number 103-082467, for the period April 1, 2017 through December  
4 31, 2017, with the intent to defeat or evade the reporting, assessment or payment of a tax liability  
5 equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month  
6 period, in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
7 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
8 Administration, to wit: \$43,310 collected by HK 803 Barbecue, Inc.

9  
10 **COUNT EIGHTY-EIGHT**

11 **[GRAND THEFT]**

12 For a further and separate cause of action, being a different offense from but connected in  
13 its commission as the charges set forth in Counts One through Eighty-Seven: On or about April  
14 1, 2017 through December 31, 2017, at and in the County of Los Angeles, State of California,  
15 defendant GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty  
16 dollars (\$950), in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as  
17 sales tax from customers of HK 803 Barbecue, Inc.

18  
19 **COUNT EIGHTY-NINE**

20 **[FALSE SALES TAX RETURN]**

21 For a further and separate cause of action, being a different offense from but connected in  
22 its commission as the charges set forth in Counts One through Eighty-Eight: On or about April  
23 30, 2018 through January 31, 2019, at and in the County of Los Angeles, State of California,  
24 defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in,  
25 the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent  
26 or false, for sellers permit number 103-082467, for the period January 1, 2018 through December  
27 31, 2018, with the intent to defeat or evade the reporting, assessment or payment of a tax liability  
28 equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month

1 period, in violation of Revenue and Taxation Code sections 7152(b)/7153.5, a **felony**, in that the  
2 defendant, collected but failed to remit sales tax to the California Department of Tax and Fee  
3 Administration, to wit: \$51,077 collected by HK 803 Barbecue, Inc.

4  
5 **COUNT NINETY**

6 **[GRAND THEFT]**

7 For a further and separate cause of action, being a different offense from but connected in its  
8 commission as the charges set forth in Counts One through Eighty-Nine: On or about January 1,  
9 2018 through December 31, 2018, at and in the County of Los Angeles, State of California,  
10 defendant GARY CHEUNG unlawfully took money of a value exceeding nine hundred fifty  
11 dollars (\$950), in violation of Penal Code section 487(a), a **felony**, to wit: Money charged as  
12 sales tax from customers of HK 803 Barbecue, Inc.

13  
14 **COUNT NINETY-ONE**

15 **[FALSE PAYROLL TAX RETURN]**

16 For a further and separate cause of action, being a different offense from but connected in  
17 its commission as the charges set forth in Counts One through Ninety. On or about July 31, 2017  
18 through January 31, 2018, at and in the County of Los Angeles, State of California, defendant  
19 GARY CHEUNG, being a person required by law, to file any return or report, or to supply any  
20 information, for account number 078-8824-1, did willfully fail to file any return or report, or  
21 supply any information, for the period April 1, 2017 through December 31, 2017, with the intent  
22 to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit:  
23 Payroll tax return for HK 803 Barbecue, Inc.

24  
25 **COUNT NINETY-TWO**

26 **[FAILURE TO PAY TAX]**

27 For a further and separate cause of action, being a different offense from but connected in  
28 its commission as the charges set forth in Counts One through Ninety-One: On or about July 31,

1 2017 through January 31, 2018, at and in the County of Los Angeles, State of California,  
2 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
3 or amount required to be withheld, for account number 078-8824-1, did willfully fail to collect or  
4 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
5 April 1, 2017 through December 31, 2017, in violation of Unemployment Insurance Code section  
6 2118.5, a **felony**, to wit: Payroll taxes for HK 803 Barbecue, Inc.

7  
8 **COUNT NINETY-THREE**

9 **[FALSE PAYROLL TAX RETURN]**

10 For a further and separate cause of action, being a different offense from but connected in  
11 its commission as the charges set forth in Counts One through Ninety-Two: On or about April  
12 30, 2018 through January 31, 2019, at and in the County of Los Angeles, State of California,  
13 defendant GARY CHEUNG, being a person required by law, to file any return or report, or to  
14 supply any information, for account number 078-8824-1, did willfully fail to file any return or  
15 report, or supply any information, for the period January 1, 2018 through December 31, 2018,  
16 with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a  
17 **felony**, to wit: Payroll tax return for HK 803 Barbecue, Inc.

18  
19 **COUNT NINETY-FOUR**

20 **[FAILURE TO PAY TAX]**

21 For a further and separate cause of action, being a different offense from but connected in  
22 its commission as the charges set forth in Counts One through Ninety-Three: On or about April  
23 30, 2018 through January 31, 2019, at and in the County of Los Angeles, State of California,  
24 defendant GARY CHEUNG, being a person required to collect, account for, and pay over any tax  
25 or amount required to be withheld, for account number 078-8824-1, did willfully fail to collect or  
26 truthfully account for, and pay over the tax or amount required to be withheld, for the period  
27 January 1, 2018 through December 31, 2018, in violation of Unemployment Insurance Code  
28 section 2118.5, a **felony**, to wit: Payroll taxes for HK 803 Barbecue, Inc.

1 **COUNT NINETY-FIVE**

2 **[FALSE PAYROLL TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through Ninety-Four: On or about April  
5 30, 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
6 being a person required by law, to file any return or report, or to supply any information, for  
7 account number 078-8824-1, did willfully fail to file any return or report, or supply any  
8 information, for the period January 1, 2019 through March 31, 2019, with the intent to evade tax,  
9 in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return  
10 for HK 803 Barbecue, Inc.

11  
12 **COUNT NINETY-SIX**

13 **[FAILURE TO PAY TAX]**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Ninety-Five: On or about April  
16 30, 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
17 being a person required to collect, account for, and pay over any tax or amount required to be  
18 withheld, for account number 078-8824-1, did willfully fail to collect or truthfully account for,  
19 and pay over the tax or amount required to be withheld, for the period January 1, 2019 through  
20 March 31, 2019, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit:  
21 Payroll taxes for HK 803 Barbecue, Inc.

22  
23 **COUNT NINETY-SEVEN**

24 **[WORKERS' COMPENSATION FRAUD]**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Ninety-Six: On or about April 17,  
27 2017 through March 31, 2019, at and in the County of Los Angeles, State of California, defendant  
28 GARY CHEUNG, knowingly made, or caused to be made a false or fraudulent statement, orally



1 or in writing, of a fact material to the determination of the premium, rate, or cost of any policy of  
2 workers' compensation insurance, for the purpose of reducing the premium, rate or cost of the  
3 insurance, in violation of Insurance Code section 11760(a), a **felony**, to wit: Underreporting of  
4 payroll to Republic Indemnity of America.

5  
6 **5. GARY CHEUNG**

7 **COUNT NINETY-EIGHT**

8 **[FALSE INCOME TAX RETURN]**

9 For a further and separate cause of action, being a different offense from but connected in  
10 its commission as the charges set forth in Counts One through Ninety-Seven: On or about April  
11 15, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
12 willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code  
13 section 19705(a)(1), a **felony**, to wit: 2015 California Resident Income Tax Return for Gary  
14 Cheung and Pik Cheung.

15  
16 **COUNT NINETY-NINE**

17 **[FALSE INCOME TAX RETURN]**

18 For a further and separate cause of action, being a different offense from but connected in  
19 its commission as the charges set forth in Counts One through Ninety-Eight: On or about April  
20 12, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
21 willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code  
22 section 19705(a)(1), a **felony**, to wit: 2016 California Resident Income Tax Return for Gary  
23 Cheung and Pik Cheung.

24  
25 **COUNT ONE-HUNDRED**

26 **[FALSE INCOME TAX RETURN]**

27 For a further and separate cause of action, being a different offense from but connected in  
28 its commission as the charges set forth in Counts One through Ninety-Nine: On or about April

1 15, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG,  
2 willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code  
3 section 19705(a)(1), a **felony**, to wit: 2017 California Resident Income Tax Return for Gary  
4 Cheung and Pik Cheung.

5  
6 **COUNT ONE HUNDRED-ONE**

7 **[FALSE INCOME TAX RETURN]**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through One Hundred: On or about April  
10 15, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a  
11 person who, within the time required, willfully and with like intent, made, rendered, signed, or  
12 verified any false or fraudulent return or statement or supplied any false or fraudulent  
13 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
14 19706, a **felony**, to wit: 2015 California Resident Income Tax Return for Michael Cheung  
15

16 **COUNT ONE HUNDRED-TWO**

17 **[FALSE INCOME TAX RETURN]**

18 For a further and separate cause of action, being a different offense from but connected in  
19 its commission as the charges set forth in Counts One through One Hundred-One: On or about  
20 April 11, 2017, at and in the County of Los Angeles, State of California, defendant GARY  
21 CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered,  
22 signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent  
23 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
24 19706, a **felony**, to wit: 2016 California Resident Income Tax Return for Michael Cheung

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1 **COUNT ONE HUNDRED-THREE**

2 **[FALSE INCOME TAX RETURN]**

3 For a further and separate cause of action, being a different offense from but connected in  
4 its commission as the charges set forth in Counts One through One Hundred-Two: On or about  
5 April 15, 2018, at and in the County of Los Angeles, State of California, defendant GARY  
6 CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered,  
7 signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent  
8 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
9 19706, a **felony**, to wit: 2017 California Resident Income Tax Return for Michael Cheung  
10

11 **COUNT ONE HUNDRED-FOUR**

12 **[FALSE INCOME TAX RETURN]**

13 For a further and separate cause of action, being a different offense from but connected in  
14 its commission as the charges set forth in Counts One through One Hundred-Three: On or about  
15 April 13, 2015, at and in the County of Los Angeles, State of California, defendant GARY  
16 CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered,  
17 signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent  
18 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
19 19706, a **felony**, to wit: 2014 California Resident Income Tax Return for Ricky Man Fai Cheung.  
20

21 **COUNT ONE HUNDRED-FIVE**

22 **[FALSE INCOME TAX RETURN]**

23 For a further and separate cause of action, being a different offense from but connected in  
24 its commission as the charges set forth in Counts One through One Hundred-Four: On or about  
25 April 15, 2016, at and in the County of Los Angeles, State of California, defendant GARY  
26 CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered,  
27 signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent  
28



1 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
2 19706, a **felony**, to wit: 2015 California Resident Income Tax Return for Ricky Man Fai Cheung.

3  
4 **COUNT ONE HUNDRED-SIX**

5 **[FALSE INCOME TAX RETURN]**

6 For a further and separate cause of action, being a different offense from but connected in  
7 its commission as the charges set forth in Counts One through One Hundred-Five: On or about  
8 April 12, 2017, at and in the County of Los Angeles, State of California, defendant GARY  
9 CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered,  
10 signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent  
11 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
12 19706, a **felony**, to wit: 2016 California Resident Income Tax Return for Ricky Man Fai Cheung.

13  
14 **COUNT ONE HUNDRED-SEVEN**

15 **[FALSE INCOME TAX RETURN]**

16 For a further and separate cause of action, being a different offense from but connected in  
17 its commission as the charges set forth in Counts One through One Hundred-Six: On or about  
18 April 15, 2018, at and in the County of Los Angeles, State of California, defendant GARY  
19 CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered,  
20 signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent  
21 information, with intent to evade any tax, in violation of Revenue and Taxation Code section  
22 19706, a **felony**, to wit: 2017 California Resident Income Tax Return for Ricky Man Fai Cheung.

23  
24 **SPECIAL ALLEGATION ONE**

25 **[TAKING IN EXCESS OF \$3,200,000]**

26 It is further alleged, pursuant to Penal Code Sections 12022.6(a)(4), that in commission of  
27 the offenses set forth in Counts One through One Hundred-Seven, defendant GARY CHEUNG,  
28



1 with the intent to do so, took, damaged and destroyed property of a value exceeding three million  
2 two hundred thousand dollars (\$3,200,000).

3  
4 **SPECIAL ALLEGATION TWO**

5 **[WHITE COLLAR CRIME ENHANCEMENT IN EXCESS OF \$500,000]**

6 It is further alleged, pursuant to Penal Code Section 186.11(a)(2), that the offenses set  
7 forth in Counts One through One Hundred-Seven, are related felonies, a material element of  
8 which is fraud, which involve a pattern of related felony conduct, and the pattern of related felony  
9 conduct involves the taking of more than five hundred thousand dollars (\$500,000).

10 NOTICE: A conviction of this offense excludes the defendant from a sentence of  
11 imprisonment in the county jail pursuant to Penal Code section 1170(h).

12  
13 **DECLARATION**

14 I declare under penalty of perjury under the laws of the State of California that the  
15 foregoing is true and correct.

16 Dated: 7/9/2020

XAVIER BECERRA  
Attorney General of the State of California

17  
18 By: 

19 VIKRAM MANDLA  
Deputy Attorney General  
Attorneys for People of the State of  
20 California  
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**NOTICE TO DEFENDANT AND ATTORNEY**

Pursuant to Penal Code section 1054(b), the People of the State of California hereby informally request that defense counsel provide discovery to the People as required by Penal Code section 1054.3.

**NOTICE TO ATTORNEY**

Any materials accompanying this complaint or provided by the People in this case may contain information about witnesses. Such information is subject to Penal Code section 1054.2, which provides, "No attorney may disclose or permit to be disclosed to a defendant the address or telephone number of a victim or witness whose name is disclosed to the attorney pursuant to subdivision (a) of Section 1054.1 unless specifically permitted to do so by the court after a hearing and a showing of good cause."

AGENCY:

I/O:

PHONE NO:

CA Department of Tax and Fee

Investigator David Padilla

CA Franchise Tax Board

Special Agent Barbara Wynn

CA Employment Development Dept.

Investigator Amelia Fong

CA Department of Insurance

Detective Nick Kumkom

DR NO:

OPERATOR:

PRELIM TIME EST:

3-4 days

DEFENDANT

CII No.

DOB

BOOKING  
NUMBER

BAIL  
RECOM'D

CUSTODY  
RET DATE

GARY CHEUNG

1                                   **ORDER HOLDING TO ANSWER – P.C. SECTION 872**

2           It appearing to me from the evidence presented that the following offense(s) has/have  
3   been committed and that there is sufficient cause to believe that the following defendant(s) guilty  
4   thereof, to wit:

5                                   *(Strike out or add as applicable)*

6   **GARY CHEUNG**

7	<u>Ct.</u>	<u>Charge</u>	<u>Charge Range</u>
8	1	R&TC 7152(a)/7153.5	16-2-3
9	2	PC 487(a)	16-2-3
10	3	R&TC 7152(a)/7153.5	16-2-3
11	4	PC 487(a)	16-2-3
12	5	R&TC 7152(a)/7153.5	16-2-3
13	6	PC 487(a)	16-2-3
14	7	R&TC 7152(a)/7153.5	16-2-3
15	8	PC 487(a)	16-2-3
16	9	R&TC 7152(a)/7153.5	16-2-3
17	10	PC 487(a)	16-2-3
18	11	R&TC 19706	16-2-3
19	12	R&TC 19706	16-2-3
20	13	R&TC 19706	16-2-3
21	14	UIC 2117.5	16-2-3
22	15	UIC 2118.5	16-2-3
23	16	UIC 2117.5	16-2-3
24	17	UIC 2118.5	16-2-3
25	18	UIC 2117.5	16-2-3
26	19	UIC 2118.5	16-2-3
27	20	UIC 2117.5	16-2-3
28	21	UIC 2118.5	16-2-3



<u>Ct.</u>	<u>Charge</u>	<u>Charge Range</u>
22	UIC 2117.5	16-2-3
23	UIC 2118.5	16-2-3
24	UIC 2117.5	16-2-3
25	UIC 2118.5	16-2-3
26	IC 11760(a)	2-3-5
27	IC 11760(a)	2-3-5
28	R&TC 7152(b)/7153.5	16-2-3
29	PC 487(a)	16-2-3
30	R&TC 7152(b)/7153.5	16-2-3
31	PC 487(a)	16-2-3
32	R&TC 7152(b)/7153.5	16-2-3
33	PC 487(a)	16-2-3
34	R&TC 7152(b)/7153.5	16-2-3
35	PC 487(a)	16-2-3
36	R&TC 7152(b)/7153.5	16-2-3
37	PC 487(a)	16-2-3
38	R&TC 7152(b)/7153.5	16-2-3
39	PC 487(a)	16-2-3
40	R&TC 19706	16-2-3
41	R&TC 19706	16-2-3
42	R&TC 19706	16-2-3
43	UIC 2117.5	16-2-3
44	UIC 2118.5	16-2-3
45	UIC 2117.5	16-2-3
46	UIC 2118.5	16-2-3
47	UIC 2117.5	16-2-3

1	<u>Ct.</u>	UIC 2118.5	16-2-3
2	48	UIC 2117.5	16-2-3
3	49	<u>Charge</u>	<u>Charge Range</u>
4	50	UIC 2118.5	16-2-3
5	51	UIC 2117.5	16-2-3
6	52	UIC 2118.5	16-2-3
7	53	UIC 2117.5	16-2-3
8	54	UIC 2118.5	16-2-3
9	55	UIC 2117.5	16-2-3
10	56	UIC 2118.5	16-2-3
11	57	IC 11760(a)	2-3-5
12	58	IC 11760(a)	2-3-5
13	59	IC 11760(a)	2-3-5
14	60	R&TC 7152(b)/7153.5	16-2-3
15	61	PC 487(a)	16-2-3
16	62	R&TC 7152(b)/7153.5	16-2-3
17	63	PC 487(a)	16-2-3
18	64	R&TC 7152(b)/7153.5	16-2-3
19	65	PC 487(a)	16-2-3
20	66	R&TC 7152(b)/7153.5	16-2-3
21	67	PC 487(a)	16-2-3
22	68	R&TC 7152(b)/7153.5	16-2-3
23	69	PC 487(a)	16-2-3
24	70	R&TC 7152(b)/7153.5	16-2-3
25	71	PC 487(a)	16-2-3
26	72	R&TC 19706	16-2-3
27	73	R&TC 19706	16-2-3
28			

	<u>Ct.</u>	<u>Charge</u>	<u>Charge Range</u>
1			
2	74	R&TC 19706	16-2-3
3	75	R&TC 19706	16-2-3
4	76	UIC 2117.5	16-2-3
5	77	UIC 2118.5	16-2-3
6	78	UIC 2117.5	16-2-3
7	79	UIC 2118.5	16-2-3
8	80	UIC 2117.5	16-2-3
9	81	UIC 2118.5	16-2-3
10	82	UIC 2117.5	16-2-3
11	83	UIC 2118.5	16-2-3
12	84	UIC 2117.5	16-2-3
13	85	UIC 2118.5	16-2-3
14	86	IC 11760(a)	2-3-5
15	87	R&TC 7152(b)/7153.5	16-2-3
16	88	PC 487(a)	16-2-3
17	89	R&TC 7152(b)/7153.5	16-2-3
18	90	PC 487(a)	16-2-3
19	91	UIC 2117.5	16-2-3
20	92	UIC 2118.5	16-2-3
21	93	UIC 2117.5	16-2-3
22	94	UIC 2118.5	16-2-3
23	95	UIC 2117.5	16-2-3
24	96	UIC 2118.5	16-2-3
25	97	IC 11760(a)	2-3-5
26	98	R&TC 19705(a)(1)	16-2-3
27	99	R&TC 19705(a)(1)	16-2-3
28			

<u>Ct.</u>	<u>Charge</u>	<u>Charge Range</u>
100	R&TC 19705(a)(1)	16-2-3
101	R&TC 19706	16-2-3
102	R&TC 19706	16-2-3
103	R&TC 19706	16-2-3
104	R&TC 19706	16-2-3
105	R&TC 19706	16-2-3
106	R&TC 19706	16-2-3
107	R&TC 19706	16-2-3
SA 1	PC 12022.6(a)(4)	+4
SA 2	PC 186.11(a)(2)	+2-3-5

*(Strike out as applicable)*

☐ I ORDER that defendant GARY CHEUNG be held to answer for the above described offenses and allegations, and be admitted to bail in the sum of \$ \_\_\_\_\_, and that defendant be remanded to the custody of the Sheriff until such bail is given.

☐ I ORDER that defendant GARY CHEUNG be held to answer for the above-described offenses and allegations, that bail be denied, and that defendant be remanded to the custody of the Sheriff.

The date of Felony arraignment is set for:

\_\_\_\_\_ in Department \_\_\_\_\_ at \_\_\_\_\_ a.m.  
(Date)

\_\_\_\_\_  
Magistrate  
Superior Court of California

\_\_\_\_\_  
Date