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Central Criminal
Los Angeles Superior Court

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

verify a sales tax return for sellers permit number 102-640185, unlawfully filed false or fraudulent sales tax returns for the period July 1, 2014 through June 30, 2015, 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: $90,454 collected by A 111 Roast Duck, Inc.

COUNT TWO

[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 Count One: On or about July 1, 2014 through June 30, 2015, 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 THREE

[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 Two: On or about October 31, 2015 through July 31, 2016, 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, 2015 through June 30, 2016, 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: $126,641 collected by A 111 Roast Duck, Inc.

COUNT FOUR

[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 Three: On or about July 1, 2015 through June 30, 2016, 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 FIVE

[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 Four: On or about October 31, 2016 through July 31, 2017, 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, 2016 through June 30, 2017, 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: $101,527 collected by A 111 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

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 NINE

[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 Eight: On or about October 31, 2018 through January 31, 2019, 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, 2018 through December 31, 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: $60,661 collected by A 111 Roast Duck, Inc.

COUNT TEN

[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 Nine: On or about July 1, 2018 through December 31, 2018, 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.

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COUNT ELEVEN

[FALSE INCOME 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 Ten: On or about March 9, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2015 California Corporation Franchise or Income Tax Return for A 111 Roast Duck, Inc.

COUNT TWELVE

[FALSE INCOME 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 Eleven: On or about September 6, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2016 California Corporation Franchise or Income Tax Return for A 111 Roast Duck, Inc.

COUNT THIRTEEN

[FALSE INCOME 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 Twelve: On or March 14, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with

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

COUNT FOURTEEN

[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 Thirteen: On or about October 31, 2014 through January 31, 2015, 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 July 1, 2014 through December 31, 2014, 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 FIFTEEN

[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 Fourteen: On or about October 31, 2014 through January 31, 2015, 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 July 1, 2014 through December 31, 2014, in violation of Unemployment Insurance Code section 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

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, 2016 through December 31, 2016, 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 NINETEEN

[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 Eighteen: 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 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, 2016 through December 31, 2016, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for A 111 Roast Duck, Inc.

COUNT TWENTY

[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 Nineteen: On or about April 30, 2017 through January 31, 2018, 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, 2017 through December 31, 2017, 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.

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COUNT TWENTY-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 Twenty: On or about April 30, 2017 through January 31, 2018, 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, 2017 through December 31, 2017, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for A 111 Roast Duck, Inc.

COUNT TWENTY-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 Twenty-One: On or about April 30, 2018 through January 31, 2019, 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, 2018 through December 31, 2018, 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 TWENTY-THREE

[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 Twenty-Two: On or about April 30, 2018 through January 31, 2019, 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, 2018 through December 31, 2018 in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for A 111 Roast Duck, Inc.

COUNT TWENTY-FOUR

[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 Twenty-Three: On or about April 30, 2019, 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, 2019 through March 31, 2019, 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 TWENTY-FIVE

[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 Twenty-Four: On or about April 30, 2019, 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, 2019 through March 31, 2019, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: 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. <u>ROWLAND PARK, INC.</u>

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,

defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 102-462383, for the period October 1, 2013 through June 30, 2014, 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(b)/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: $72,535 collected by Rowland Park, Inc.

COUNT TWENTY-NINE

[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 Twenty-Eight: On or about October 1, 2013 through June 30, 2014, 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 Rowland Park, Inc.

COUNT THIRTY

[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-Nine: On or about October 31, 2014 through July 31, 2015, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 102-462383, for the period July 1, 2014 through June 30, 2015, 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(b)/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: $121,288 collected by Rowland Park, Inc.

COUNT THIRTY-ONE

[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 Thirty: On or about July 1, 2014 through June 30, 2015, 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 Rowland Park, Inc.

COUNT THIRTY-TWO

[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 Thirty-One: On or about October 31, 2015 through July 31, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 102-462383, for the period July 1, 2015 through June 30, 2016, 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(b)/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: $105,585 collected by Rowland Park, Inc.

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COUNT THIRTY-THREE

[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 Thirty-Two: On or about July 1, 2015 through June 30, 2016, 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 Rowland Park, Inc.

COUNT THIRTY-FOUR

[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 Thirty-Three: On or about October 31, 2016 through July 31, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 102-462383, for the period July 1, 2016 through June 30, 2017, 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(b)/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: $94,394 collected by Rowland Park, Inc.

COUNT THIRTY-FIVE

[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 Thirty-Four: 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 Rowland Park, Inc.

COUNT THIRTY-SIX

[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 Thirty-Five: On or about October 31, 2017 through July 31, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 102-462383, 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(b)/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: $81,128 collected by Rowland Park, Inc.

COUNT THIRTY-SEVEN

[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 Thirty-Six: On or about July 1, 2017 through June 30, 2018, 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 Rowland Park, Inc.

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COUNT THIRTY-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 Thirty-Seven: On or about October 31, 2018 through January 31, 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 102-462383, for the period July 1, 2018 through December 31, 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(b)/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: $39,183 collected by Rowland Park, Inc.

COUNT THIRTY-NINE

[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 Thirty-Eight: On or about July 1, 2018 through December 31, 2018, 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 Rowland Park, Inc.

COUNT FORTY

[FALSE INCOME 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 Thirty-Nine: On or about March 9,

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

COUNT FORTY-ONE

[FALSE INCOME 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 Forty: On or about February 24, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2016 California Corporation Franchise or Income Tax Return for Rowland Park, Inc.

COUNT FORTY-TWO

[FALSE INCOME 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 Forty-One: On or about March 14, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2017 California Corporation Franchise or Income Tax Return for Rowland Park, Inc.

COUNT FORTY-THREE

[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 Forty-Two: On or about January 31, 2014, 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 023-9708-1, did willfully fail to file any return or report, or supply any information, for the period October 1, 2013 through December 31, 2013, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for Rowland Park, Inc.

COUNT FORTY-FOUR

[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 Forty-Three: On or about January 31, 2014, 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 023-9708-1, did willfully fail to collect or truthfully account for, and pay over the tax or amount required to be withheld, for the period October 1, 2013 through December 31, 2013, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

COUNT FORTY-FIVE

[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 Forty-Four: On or about April 30, 2014 through January 31, 2015, 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 023-9708-1, did willfully fail to file any return or report, or supply any information, for the period January 1, 2014 through December 31, 2014, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for Rowland Park, Inc.

COUNT FORTY-SIX

[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 Forty-Five: On or about April 30, 2014 through January 31, 2015, 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 023-9708-1, 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, 2014 through December 31, 2014, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

COUNT FORTY-SEVEN

[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 Forty-Six: 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 023-9708-1, 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 Rowland Park, Inc.

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COUNT FORTY-EIGHT

[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 Forty-Seven: 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 023-9708-1, 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 Rowland Park, Inc.

COUNT FORTY-NINE

[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 Forty-Eight: 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 supply any information, for account number 023-9708-1, did willfully fail to file any return or report, or supply any information, for the period January 1, 2016 through December 31, 2016, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for Rowland Park, Inc.

COUNT FIFTY

[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 Forty-Nine: 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 to collect, account for, and pay over any tax

or amount required to be withheld, for account number 023-9708-1, 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, 2016 through December 31, 2016, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

COUNT FIFTY-ONE

[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 Fifty: On or about April 30, 2017 through January 31, 2018, 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 023-9708-1, did willfully fail to file any return or report, or supply any information, for the period January 1, 2017 through December 31, 2017, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for Rowland Park, Inc.

COUNT FIFTY-TWO

[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 Fifty-One: On or about April 30, 2017 through January 31, 2018, 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 023-9708-1, 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, 2017 through December 31, 2017, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

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COUNT FIFTY-THREE

[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 Fifty-Two: On or about April 30, 2018 through January 31, 2019, 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 023-9708-1, did willfully fail to file any return or report, or supply any information, for the period January 1, 2018 through December 31, 2018, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for Rowland Park, Inc.

COUNT FIFTY-FOUR

[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 Fifty-Three: On or about April 30, 2018 through January 31, 2019, 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 023-9708-1, 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, 2018 through December 31, 2018, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

COUNT FIFTY-FIVE

[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 Fifty-Four: On or about April 30, 2019, 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 023-9708-1, did willfully fail to file any return or report, or supply any information, for the period January 1, 2019 through March 31, 2019, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for Rowland Park, Inc.

COUNT FIFTY-SIX

[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 Fifty-Five: On or about April 30, 2019, 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 023-9708-1, 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, 2019 through March 31, 2019, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Rowland Park, Inc.

COUNT FIFTY-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 Fifty-Six: On or about October 1, 2014 through September 30, 2015, 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.

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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. <u>HONG KONG S.W., INC.</u>

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

GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 100-989751, for the period January 1, 2012 through June 30, 2012, 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(b)/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: $48,519 collected by Hong Kong S.W., Inc.

COUNT SIXTY-ONE

[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 Sixty: On or about January 1, 2012 through June 30, 2012, 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 Hong Kong S.W., Inc.

COUNT SIXTY-TWO

[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 Sixty-One: On or about October 31, 2012 through July 31, 2013, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 100-989751, for the period July 1, 2012 through June 30, 2013, 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(b)/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: $89,995 collected by Hong Kong S.W., Inc.

COUNT SIXTY-THREE

[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 Sixty-Two: On or about July 1, 2012 through June 30, 2013, 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 Hong Kong S.W., Inc.

COUNT SIXTY-FOUR

[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 Sixty-Three: On or about October 31, 2013 through July 31, 2014, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 100-989751, for the period July 1, 2013 through June 30, 2014, 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(b)/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: $84,905 collected by Hong Kong S.W., Inc.

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COUNT SIXTY-FIVE

[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 Sixty-Four: On or about July 1, 2013 through June 30, 2014, 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 Hong Kong S.W., Inc.

COUNT SIXTY-SIX

[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 Sixty-Five: On or about October 31, 2014 through July 31, 2015, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 100-989751, for the period July 1, 2014 through June 30, 2015, 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(b)/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: $79,520 collected by Hong Kong S.W., Inc.

COUNT SIXTY-SEVEN

[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 Sixty-Six: On or about July 1, 2014 through June 30, 2015, 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 Hong Kong S.W., Inc.

COUNT SIXTY-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 Sixty-Seven: On or about October 31, 2015 through July 31, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 100-989751, for the period July 1, 2015 through June 30, 2016, 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(b)/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: $66,606 collected by Hong Kong S.W., Inc.

COUNT SIXTY-NINE

[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 Sixty-Eight: On or about July 1, 2015 through June 30, 2016, 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 Hong Kong S.W., Inc.

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COUNT SEVENTY

[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 Sixty-Nine: On or about October 31, 2016 through July 31, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 100-989751, for the period July 1, 2016 through June 30, 2017, 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(b)/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: $43,478 collected by Hong Kong S.W., Inc.

COUNT SEVENTY-ONE

[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 Seventy: On or about July 1, 2016 through March 31, 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 Hong Kong S.W., Inc.

COUNT SEVENTY-TWO

[FALSE INCOME 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-One: On or about March 9, 2015, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a

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

COUNT SEVENTY-THREE

[FALSE INCOME 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-Two: On or about March 9, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2015 California Corporation Franchise or Income Tax Return for Hong Kong S.W., Inc.

COUNT SEVENTY-FOUR

[FALSE INCOME 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-Three: On or about February 24, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2016 California Corporation Franchise or Income Tax Return for Hong Kong S.W., Inc.

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COUNT SEVENTY-FIVE

[FALSE INCOME 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-Four: On or about March 14, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2017 California Corporation Franchise or Income Tax Return for Hong Kong S.W., Inc.

COUNT SEVENTY-SIX

[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-Five: On or about April 30, 2013 through January 31, 2014, 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, 2013 through December 31, 2013, 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 SEVENTY-SEVEN

[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 Seventy-Six: On or about April 30, 2013 through January 31, 2014, 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, 2013 through December 31, 2013, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Hong Kong S.W., Inc.

COUNT SEVENTY-EIGHT

[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-Seven: On or about April 30, 2014 through January 31, 2015, 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, 2014 through December 31, 2014, 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 SEVENTY-NINE

[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 Seventy-Eight: On or about April 30, 2014 through January 31, 2015, 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, 2014 through December 31, 2014, in violation of Unemployment Insurance Code 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

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, 2016 through December 31, 2016, 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-THREE

[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-Two: 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 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, 2016 through December 31, 2016, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Hong Kong S.W., Inc.

COUNT EIGHTY-FOUR

[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-Three: On or about April 30, 2017 through January 31, 2018, 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, 2017 through December 31, 2017, 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.

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COUNT EIGHTY-FIVE

[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-Four: On or about April 30, 2017 through January 31, 2018, 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, 2017 through December 31, 2017, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for Hong Kong S.W., Inc.

COUNT EIGHTY-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 Eighty-Five: On or about January 1, 2013 through April 17, 2017, 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 Republic Indemnity of America.

4. <u>HK 803 BARBECUE, INC.</u>

COUNT EIGHTY-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 Eighty-Six: On or about July 31, 2017 through January 31, 2018, at and in the County of Los Angeles, State of California,

defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 103-082467, for the period April 1, 2017 through December 31, 2017, 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(b)/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: $43,310 collected by HK 803 Barbecue, Inc.

COUNT EIGHTY-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 Eighty-Seven: On or about April 1, 2017 through December 31, 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 HK 803 Barbecue, Inc.

COUNT EIGHTY-NINE

[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 Eighty-Eight: On or about April 30, 2018 through January 31, 2019, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully aided or assisted in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false, for sellers permit number 103-082467, for the period January 1, 2018 through December 31, 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(b)/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: $51,077 collected by HK 803 Barbecue, Inc.

COUNT NINETY

[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 Eighty-Nine: On or about January 1, 2018 through December 31, 2018, 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 HK 803 Barbecue, Inc.

COUNT NINETY-ONE

[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 Ninety. On or about July 31, 2017 through January 31, 2018, 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 078-8824-1, did willfully fail to file any return or report, or supply any information, for the period April 1, 2017 through December 31, 2017, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for HK 803 Barbecue, Inc.

COUNT NINETY-TWO

[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 Ninety-One: On or about July 31,

2017 through January 31, 2018, 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 078-8824-1, did willfully fail to collect or truthfully account for, and pay over the tax or amount required to be withheld, for the period April 1, 2017 through December 31, 2017, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for HK 803 Barbecue, Inc.

COUNT NINETY-THREE

[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 Ninety-Two: On or about April 30, 2018 through January 31, 2019, 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 078-8824-1, did willfully fail to file any return or report, or supply any information, for the period January 1, 2018 through December 31, 2018, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for HK 803 Barbecue, Inc.

COUNT NINETY-FOUR

[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 Ninety-Three: On or about April 30, 2018 through January 31, 2019, 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 078-8824-1, 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, 2018 through December 31, 2018, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for HK 803 Barbecue, Inc.

COUNT NINETY-FIVE

[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 Ninety-Four: On or about April 30, 2019, 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 078-8824-1, did willfully fail to file any return or report, or supply any information, for the period January 1, 2019 through March 31, 2019, with the intent to evade tax, in violation of Unemployment Insurance Code section 2117.5, a **felony**, to wit: Payroll tax return for HK 803 Barbecue, Inc.

COUNT NINETY-SIX

[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 Ninety-Five: On or about April 30, 2019, 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 078-8824-1, 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, 2019 through March 31, 2019, in violation of Unemployment Insurance Code section 2118.5, a **felony**, to wit: Payroll taxes for HK 803 Barbecue, Inc.

COUNT NINETY-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 Ninety-Six: On or about April 17, 2017 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 Republic Indemnity of America.

5. GARY CHEUNG

COUNT NINETY-EIGHT

[FALSE INCOME 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 Ninety-Seven: On or about April 15, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code section 19705(a)(1), a **felony**, to wit: 2015 California Resident Income Tax Return for Gary Cheung and Pik Cheung.

COUNT NINETY-NINE

[FALSE INCOME 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 Ninety-Eight: On or about April 12, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, willfully subscribed and filed a false tax return, in violation of Revenue and Taxation Code section 19705(a)(1), a **felony**, to wit: 2016 California Resident Income Tax Return for Gary Cheung and Pik Cheung.

COUNT ONE-HUNDRED

[FALSE INCOME 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 Ninety-Nine: On or about April

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

COUNT ONE HUNDRED-ONE

[FALSE INCOME 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 One Hundred: On or about April 15, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2015 California Resident Income Tax Return for Michael Cheung

COUNT ONE HUNDRED-TWO

[FALSE INCOME 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 One Hundred-One: On or about April 11, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2016 California Resident Income Tax Return for Michael Cheung

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COUNT ONE HUNDRED-THREE

[FALSE INCOME 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 One Hundred-Two: On or about April 15, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2017 California Resident Income Tax Return for Michael Cheung

COUNT ONE HUNDRED-FOUR

[FALSE INCOME 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 One Hundred-Three: On or about April 13, 2015, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2014 California Resident Income Tax Return for Ricky Man Fai Cheung.

COUNT ONE HUNDRED-FIVE

[FALSE INCOME 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 One Hundred-Four: On or about April 15, 2016, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent

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

COUNT ONE HUNDRED-SIX

[FALSE INCOME 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 One Hundred-Five: On or about April 12, 2017, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2016 California Resident Income Tax Return for Ricky Man Fai Cheung.

COUNT ONE HUNDRED-SEVEN

[FALSE INCOME 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 One Hundred-Six: On or about April 15, 2018, at and in the County of Los Angeles, State of California, defendant GARY CHEUNG, a person who, within the time required, willfully and with like intent, made, rendered, signed, or verified any false or fraudulent return or statement or supplied any false or fraudulent information, with intent to evade any tax, in violation of Revenue and Taxation Code section 19706, a **felony**, to wit: 2017 California Resident Income Tax Return for Ricky Man Fai Cheung.

SPECIAL ALLEGATION ONE

[TAKING IN EXCESS OF $3,200,000]

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

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

SPECIAL ALLEGATION TWO

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

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

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

DECLARATION

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

Dated: 7/9/2020

XAVIER BECERRA
Attorney General of the State of California

By: _____
VIKRAM MANDLA
Deputy Attorney General
Attorneys for People of the State of California

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	[redacted]
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	_____	[redacted]	_____	_____	_____

ORDER HOLDING TO ANSWER – P.C. SECTION 872

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

(Strike out or add as applicable)

GARY CHEUNG

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

Ct.	Charge	Charge Range
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

Ct.	UIC 2118.5	16-2-3
48	UIC 2117.5	16-2-3
49	Charge	Charge Range
50	UIC 2118.5	16-2-3
51	UIC 2117.5	16-2-3
52	UIC 2118.5	16-2-3
53	UIC 2117.5	16-2-3
54	UIC 2118.5	16-2-3
55	UIC 2117.5	16-2-3
56	UIC 2118.5	16-2-3
57	IC 11760(a)	2-3-5
58	IC 11760(a)	2-3-5
59	IC 11760(a)	2-3-5
60	R&TC 7152(b)/7153.5	16-2-3
61	PC 487(a)	16-2-3
62	R&TC 7152(b)/7153.5	16-2-3
63	PC 487(a)	16-2-3
64	R&TC 7152(b)/7153.5	16-2-3
65	PC 487(a)	16-2-3
66	R&TC 7152(b)/7153.5	16-2-3
67	PC 487(a)	16-2-3
68	R&TC 7152(b)/7153.5	16-2-3
69	PC 487(a)	16-2-3
70	R&TC 7152(b)/7153.5	16-2-3
71	PC 487(a)	16-2-3
72	R&TC 19706	16-2-3
73	R&TC 19706	16-2-3

Ct.	Charge	Charge Range
74	R&TC 19706	16-2-3
75	R&TC 19706	16-2-3
76	UIC 2117.5	16-2-3
77	UIC 2118.5	16-2-3
78	UIC 2117.5	16-2-3
79	UIC 2118.5	16-2-3
80	UIC 2117.5	16-2-3
81	UIC 2118.5	16-2-3
82	UIC 2117.5	16-2-3
83	UIC 2118.5	16-2-3
84	UIC 2117.5	16-2-3
85	UIC 2118.5	16-2-3
86	IC 11760(a)	2-3-5
87	R&TC 7152(b)/7153.5	16-2-3
88	PC 487(a)	16-2-3
89	R&TC 7152(b)/7153.5	16-2-3
90	PC 487(a)	16-2-3
91	UIC 2117.5	16-2-3
92	UIC 2118.5	16-2-3
93	UIC 2117.5	16-2-3
94	UIC 2118.5	16-2-3
95	UIC 2117.5	16-2-3
96	UIC 2118.5	16-2-3
97	IC 11760(a)	2-3-5
98	R&TC 19705(a)(1)	16-2-3
99	R&TC 19705(a)(1)	16-2-3

Ct.	Charge	Charge Range
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 Date
Superior Court of California