

State of Minnesota
County of Hennepin

District Court
4th Judicial District

Prosecutor File No. 20A01968
Court File No. 27-CR-21-8729

State of Minnesota,

Plaintiff,

vs.

XU SHENG WANG DOB: 12/07/1975

3950 Alvarado Lane N
Plymouth, MN 55446

Defendant.

COMPLAINT

Summons

The Complainant submits this complaint to the Court and states that there is probable cause to believe Defendant committed the following offense(s):

COUNT I

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 04/20/2016

Control #(ICR#): 18000021

Charge Description: That on or about April 20, 2016, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (March 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT II

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 05/20/2016

Control #(ICR#): 18000021

Charge Description: That on or about May 20, 2016, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (April 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT III

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 06/20/2016

Control #(ICR#): 18000021

Charge Description: That on or about June 20, 2016, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (May 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT IV

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 07/20/2016

Control #(ICR#): 18000021

Charge Description: That on or about July 20, 2016, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (June 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT V

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 08/17/2016

Control #(ICR#): 18000021

Charge Description: That on or about August 17, 2016, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (July 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT VI

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 09/16/2016

Control #(ICR#): 18000021

Charge Description: That on or about September 16, 2016, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (August 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT VII

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 10/17/2016

Control #(ICR#): 18000021

Charge Description: That on or about October 17, 2016, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (September 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT VIII

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 11/21/2016

Control #(ICR#): 18000021

Charge Description: That on or about November 21, 2016, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (October 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT IX

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 12/19/2016

Control #(ICR#): 18000021

Charge Description: That on or about December 19, 2016, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (November 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT X

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 01/20/2017

Control #(ICR#): 18000021

Charge Description: That on or about January 20, 2017, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (December 2016 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT XI

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 03/20/2017

Control #(ICR#): 18000021

Charge Description: That on or about March 20, 2017, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (February 2017 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT XII

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 04/17/2017

Control #(ICR#): 18000021

Charge Description: That on or about April 17, 2017, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (March 2017 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT XIII

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 05/19/2017

Control #(ICR#): 18000021

Charge Description: That on or about May 19, 2017, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (April 2017 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

COUNT XIV

Charge: Taxes-false or fraudulent returns-preparation-aid, advise

Minnesota Statute: 289A.63.2(b), with reference to: 609.03.1

Maximum Sentence: 5 YEARS AND/OR \$10,000

Offense Level: Felony

Offense Date (on or about): 06/16/2017

Control #(ICR#): 18000021

Charge Description: That on or about June 16, 2017, in Hennepin County, Minnesota, Xu Sheng Wang knowingly aided, assisted, or advised in the preparation or presentation of a return (May 2017 sales tax return for Raku Sushi & Lounge) that was fraudulent or false concerning a material matter.

STATEMENT OF PROBABLE CAUSE

Your Complainant is a Revenue Special Investigator with the Criminal Investigation Division (“CID” herein) of the Minnesota Department of Revenue (“MDOR” herein), and in that capacity, is familiar with tax procedures and requirements of the State of Minnesota and has access to tax records for both individuals and business entities in the State of Minnesota. Your Complainant believes the following facts establish probable cause:

On March 29, 2018, CID investigators began investigating two restaurants, co-defendant RAKU SUSHI & LOUNGE (“Raku SLP” herein) located in St. Louis Park, Hennepin County, Minnesota and Raku (“Raku EDA” herein) in Edina, Hennepin County, Minnesota, after the Sales and Use Tax Division at MDOR had been auditing Raku SLP and found information supporting sales suppression through use of a sales suppression device (also known as a “zapper”) and underreporting of sales and ownership ties to Raku EDA. Defendant XU SHENG WANG (DOB 12/7/1975) aka “Jacky,” and his business partner and co-defendant, Su Qian (DOB 4/13/1978), aka “Audrey” were identified as the main shareholders and operators of the restaurants. As described in more detail below, the investigation revealed that Wang and Qian had lowered the taxable sales at both restaurants and provided the manipulated sales amounts to their accountant, Ning “Amber” Liu, for both restaurants. Because Liu relied on the fraudulent numbers provided to her by Wang and Qian, the sales tax returns in almost every month from March 2016 through June 2017 materially misrepresented the sales at Raku SLP and Raku EDA.

Evidence that the taxable sales had been lowered included the discovery of daily sales reports for Raku SLP from March 2016 through June 2017. These records were compared to records that had been provided to MDOR auditors by Qian and the records showed different amounts of sales for the same days. Two USBs containing software capable of suppressing sales were also found in Qian’s purse. Further, an analysis of the POS systems for the restaurants showed that sales suppression had occurred within the system.

Initial Investigation

The investigation began with a thorough look at the business records associated with the restaurants to confirm that Qian and Wang were the owners and operators. According to Secretary of State records, Raku, Inc. (Raku EDA) was filed with the Secretary of State on October 13, 2009 and listed Wang as an incorporator and Qian as the CEO. A review of MDOR’s records showed that Wang was listed as a business corporate officer for Raku EDA and that it was required to file monthly sales and use tax returns beginning on January 1, 2010. Investigators discovered that Raku EDA had been filing S-Corp returns from 2010 through 2018. The K-1 documents showed Qian as the 70% owner of the business and Wang as a 30% owner.

Secretary of State records indicated that Raku Sushi & Lounge’s (Raku SLP) incorporation paperwork was filed on April 10, 2012. In the paperwork, Qian was listed as the registered agent and an incorporator, and on the website, Qian was listed as the CEO. MDOR’s records showed Qian as a business corporate officer for Raku SLP, and Wang was listed as the e-services Master for the filing account. Records showed that Raku SLP had been filing S-Corp returns for tax periods 2012 through 2018. The K-1 documents showed Qian owned 50% of the company while Wang owned 30% and another individual, B.J.W., was a 20% owner.

Investigators examined numerous records obtained in the course of the investigation including daily sales reports for Raku SLP from January 2016 through part of May 2017 that were provided to auditors in August 2017. Investigators also subpoenaed bank records for the businesses and discovered that Raku SLP and

Raku EDA had several bank and credit card accounts which authorized either or both Wang and Qian to act on behalf of these entities. Bank records showed no cash deposits into the businesses' respective checking accounts, but there were large unexplained withdrawals (approximately \$566,000 in 2016, approximately \$500,000 in 2017, and approximately \$103,000 in the first three months of 2018) that did not appear to be related to payroll or identified as shareholder income. Wang and Qian completed most of these withdrawals.

Investigators also obtained records from the merchant services used by Raku EDA and Raku SLP. These records (minus 7.725% tax and 15% tip) were compared to the actual reported sales to determine an approximation of cash sales and cash percentages. This showed that the yearly cash percentages for these restaurants appeared to be much lower than the Minnesota audit standards for restaurants concerning cash sales.

Search Warrants

On July 17, 2018, six search warrants were executed at the homes of Qian, Wang, and B.J.W., as well as the two restaurants and Ning Liu's office of Liu, Inc. CPA.

In Qian's home, investigators found daily sales reports for Raku EDA and Raku SLP as well as a composition book with Raku SLP daily reports and credit card reports for a number of months. An audit notice for Raku EDA was also found amongst these records. Investigators found a purchase agreement for the software license and hardware for a point of sale system on September 27, 2017 from JHL Tech Inc. to Raku EDA. Investigators also found two USB drives in Qian's purse in her home that contained business and personal information and an executable program called Happy World.exe, a program that can be used to suppress sales. Forensics showed that the Happy World program was created on one of the USBs on November 12, 2012 and created on the other drive on March 25, 2016. The Happy World programs on both USBs were last accessed on May 3, 2018.

At Raku EDA, investigators found daily sales reports for both Raku EDA and Raku SLP and two POS systems were seized. A notebook was found with information about the point of sale system, and on one page, the words "Happy World" were written. This was followed by written instructions to delete and remove selected orders and rearrange order numbers.

Analysis of Records and Tax Deficiency

Investigators compared the records found in Qian's home and restaurants to the records that had been provided to MDOR during the initial audit. The comparison revealed discrepancies between the two sets of financial records. For example, the sales report for August 13, 2016 that had been provided during the audit of Raku SLP showed 94 orders that totaled \$3,691.03 plus \$292.37 in tax for a sales total of \$3,983.40. Investigators found a different sales report in the basement of Qian's residence for August 13, 2016 that showed the same amount of orders (94) but a larger total of sales and tax on those sales. Specifically, the sales amounted to \$4,033.53 plus \$320.23 in tax for a total of \$4,353.76. The comparison of these reports showed that, between March 2016 and May 2017, the sales reports used to prepare the tax returns for Raku SLP consistently showed lower sales amounts than the sales reports found in Qian's home and the restaurants. Using these reports, investigators determined that Defendant and Qian had methodically under-reported sales at Raku SLP by the following amounts:

March 2016: \$7,478 of under-reported sales
April 2016: \$6,340 of under-reported sales
May 2016: \$4,429 of under-reported sales
June 2016: \$6,514 of under-reported sales

July 2016: \$6,023 of under-reported sales
August 2016: \$5,358 of under-reported sales
September 2016: \$5,005 of under-reported sales
October 2016: \$4,889 of under-reported sales
November 2016: \$4,926 of under-reported sales
December 2016: \$658.26 of under-reported sales
February 2017: \$5,329 of under-reported sales
March 2017: \$4,538 of under-reported sales
April 2017: \$5,905 of under-reported sales
May 2017: \$25,527 of under-reported sales

A tax deficiency was calculated based on the under-reported sales for this time period that showed a total of \$11,257.12 in outstanding tax, penalties, and interest was due.

Additionally, the POS systems seized from Raku EDA and Raku SLP were both analyzed for evidence that a sales suppression device had been used. Both databases showed evidence of sales suppression. POS systems can be used to void orders for legitimate purposes such as when an order is placed through a food delivery service like DoorDash. The DoorDash order is received electronically by the restaurant and entered separately into the POS system so the restaurant kitchen knows what to prepare. After this, the orders are voided because they are paid at a later date by the food delivery company. Voiding a ticket cancels the ticket, but the order line item in the POS database would remain. However, through the use of a suppression sales device like Happy World, the user can delete whole line items and orders or reduce all sales by a specified percentage. These types of alterations leave behind traces of evidence such as gaps in the order detail numbers and order times that do not make sense.

Investigators analyzed the Raku EDA POS database for sales information between July 21, 2017 and July 16, 2018. The data obtained and estimates drawn from the data are shown below:

- A. Total Missing Line Items: 76,435
- B. Average Line Item Price of Recorded Sales: \$8.46
- C. Estimated Missing Sales (A x B): \$646,640.10
- D. Estimated Unremitted Sales Tax (C x Sales Tax Rate): \$54,451.33

Investigators also analyzed the Raku SLP POS database for sales information between April 11, 2017 through July 16, 2018. The data obtained and estimates drawn from the data are shown below:

- A. Total Missing Line Items: 288,800
- B. Average Line Item Price of Recorded Sales: \$8.39
- C. Estimated Missing Sales (A x B): \$2,423,032
- D. Estimated Unremitted Sales Tax (C x Sales Tax Rate): \$185,204.07

The deleted line items indicate that a sales suppression device was used on the POS systems at Raku EDA and Raku SLP. The average line item price used in this calculation assumes that deleted sales follow the same pattern as the sales that were recorded in each respective POS database.

Interviews

Investigators interviewed B.J.W. who stated that he is a 20% owner at Raku SLP and his main role at the restaurant is working as a cook. He noted that Qian and Wang were the other owners. He stated that he does not run the POS system, but he has helped Wang run "dailies" previously when Wang is not there. He stated that he does not run monthly reports, but Wang turns over the reports to the accountant, Amber Liu.

B.J.W. reported that he receives a W-2 wage for his cooking duties and he also received dividends from the business, but there was no schedule for receiving the dividends.

Several employees at Raku EDA were also interviewed. One stated that he never touches the POS system and that Qian clocks him in and out. He said that Qian was the owner and she opens and closes the POS. The employee identified Wang as “the boss” and stated that Wang shuts down the computers when the restaurant closes. Another employee reported that she does not have a passcode for the POS (she used a square key for access), but some employees did use passcodes. She said that Qian is the main person on the POS system. She said that she sometimes closes the restaurant and runs daily reports and leaves them next to the POS for Wang or Qian. She reported that the reports are then stapled into a notebook. The employee told investigators that “Audrey” (Qian) runs the monthly reports.

Investigators spoke with Hailong (“Jeff”) Li who confirmed that he operated a business that sold POS systems and a program named Happy World to various businesses. Li further reported that the Happy World program can be used to alter sales on a POS system, thereby lowering the business’s sales tax that should be remitted. He believed that the customers who purchased Happy World from him were aware of the deletion and manipulation capabilities of the program. Li reported that he sold POS systems to Qian for her businesses Raku EDA and Raku SLP and that he dealt directly with Qian and gave her the instructions for the use of Happy World concerning the deleting of items and rearranging order numbers.

Wang is out of custody.

SIGNATURES AND APPROVALS

Complainant requests that Defendant, subject to bail or conditions of release, be:
(1) arrested or that other lawful steps be taken to obtain Defendant's appearance in court; or
(2) detained, if already in custody, pending further proceedings; and that said Defendant otherwise be dealt with according to law.

Complainant declares under penalty of perjury that everything stated in this document is true and correct. Minn. Stat. § 358.116; Minn. R. Crim. P. 2.01, subds. 1, 2.

Complainant

Gary Charboneau
Revenue Special Investigator
600 Robert Street N
St. Paul, MN 55146-6590
Badge: 12

Electronically Signed:
05/05/2021 03:19 PM
Ramsey County, Minnesota

Being authorized to prosecute the offenses charged, I approve this complaint.

Prosecuting Attorney

Raina M. Urton
300 S 6th St
Minneapolis, MN 55487
(612) 348-5550

Electronically Signed:
05/05/2021 02:49 PM

FINDING OF PROBABLE CAUSE

From the above sworn facts, and any supporting affidavits or supplemental sworn testimony, I, the Issuing Officer, have determined that probable cause exists to support, subject to bail or conditions of release where applicable, Defendant's arrest or other lawful steps be taken to obtain Defendant's appearance in court, or Defendant's detention, if already in custody, pending further proceedings. Defendant is therefore charged with the above-stated offense(s).

SUMMONS

THEREFORE YOU, THE DEFENDANT, ARE SUMMONED to appear as directed in the Notice of Hearing before the above-named court to answer this complaint.

IF YOU FAIL TO APPEAR in response to this SUMMONS, a WARRANT FOR YOUR ARREST shall be issued.

WARRANT

To the Sheriff of the above-named county; or other person authorized to execute this warrant: I order, in the name of the State of Minnesota, that the Defendant be apprehended and arrested without delay and brought promptly before the court (if in session), and if not, before a Judge or Judicial Officer of such court without unnecessary delay, and in any event not later than 36 hours after the arrest or as soon as such Judge or Judicial Officer is available to be dealt with according to law.

Execute in MN Only

Execute Nationwide

Execute in Border States

ORDER OF DETENTION

Since the Defendant is already in custody, I order, subject to bail or conditions of release, that the Defendant continue to be detained pending further proceedings.

Bail: \$0.00

Conditions of Release:

This complaint, duly subscribed and sworn to or signed under penalty of perjury, is issued by the undersigned Judicial Officer as of the following date: May 5, 2021.

Judicial Officer

Luis Bartolomei
District Court Judge

Electronically Signed: 05/05/2021 04:13 PM

Sworn testimony has been given before the Judicial Officer by the following witnesses:

**COUNTY OF HENNEPIN
STATE OF MINNESOTA**

State of Minnesota

Plaintiff

vs.

Xu Sheng Wang

Defendant

LAW ENFORCEMENT OFFICER RETURN OF SERVICE
*I hereby Certify and Return that I have served a copy of this
Summons upon the Defendant herein named.*

Signature of Authorized Service Agent:

DEFENDANT FACT SHEET

Name: Xu Sheng Wang
DOB: 12/07/1975
Address: 3950 Alvarado Lane N
Plymouth, MN 55446

Alias Names/DOB: Jacky Wang DOB:
SID:
Height:
Weight:
Eye Color:
Hair Color:
Gender: MALE
Race:
Fingerprints Required per Statute: Yes
Fingerprint match to Criminal History Record: No
Driver's License #:
SILS Person ID #: 876253
SILS Tracking No. 3157125
Case Scheduling Information: Felony Person Crimes case from Complex Crimes team
Co-Defendants Su Qian and Raku Sushi and Lounge
Alcohol Concentration:

STATUTE AND OFFENSE GRID

| Cnt Nbr | Statute Type | Offense Date(s) | Statute Nbrs and Descriptions | Offense Level | MOC | GOC | Controlling Agencies | Case Numbers |
|---------|--------------|-----------------|---|---------------|-------|-----|----------------------|--------------|
| 1 | Charge | 4/20/2016 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 4/20/2016 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | | MN062025Y | 18000021 |
| 2 | Charge | 5/20/2016 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 5/20/2016 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | | MN062025Y | 18000021 |
| 3 | Charge | 6/20/2016 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 6/20/2016 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | | MN062025Y | 18000021 |
| 4 | Charge | 7/20/2016 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 7/20/2016 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | | MN062025Y | 18000021 |
| 5 | Charge | 8/17/2016 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 8/17/2016 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | | MN062025Y | 18000021 |
| 6 | Charge | 9/16/2016 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 9/16/2016 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | | MN062025Y | 18000021 |
| 7 | Charge | 10/17/2016 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 10/17/2016 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | | MN062025Y | 18000021 |
| 8 | Charge | 11/21/2016 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 11/21/2016 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | | MN062025Y | 18000021 |
| 9 | Charge | 12/19/2016 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 12/19/2016 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | | MN062025Y | 18000021 |
| 10 | Charge | 1/20/2017 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | | MN062025Y | 18000021 |
| | Penalty | 1/20/2017 | 609.03.1 | Felony | Y1510 | | MN062025Y | 18000021 |

Punishment When Not Otherwise
Fixed-Felony

| | | | | | | | |
|----|---------|-----------|--|--------|-------|-----------|----------|
| 11 | Charge | 3/20/2017 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | MN062025Y | 18000021 |
| | Penalty | 3/20/2017 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | MN062025Y | 18000021 |
| 12 | Charge | 4/17/2017 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | MN062025Y | 18000021 |
| | Penalty | 4/17/2017 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | MN062025Y | 18000021 |
| 13 | Charge | 5/19/2017 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | MN062025Y | 18000021 |
| | Penalty | 5/19/2017 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | MN062025Y | 18000021 |
| 14 | Charge | 6/16/2017 | 289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise | Felony | Y1510 | MN062025Y | 18000021 |
| | Penalty | 6/16/2017 | 609.03.1 Punishment When Not Otherwise Fixed-Felony | Felony | Y1510 | MN062025Y | 18000021 |