

State of Minnesota  
County of Hennepin

District Court  
4th Judicial District

Prosecutor File No.  
Court File No.

20A01965  
27-CR-21-8728

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**State of Minnesota,**

Plaintiff,

vs.

**SU QIAN DOB: 04/13/1978**

6060 Comstock Lane N  
Plymouth, MN 55446

Defendant.

**COMPLAINT**

Summons

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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#): 18000020

Charge Description: That on or about April 20, 2016, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about May 20, 2016, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about June 20, 2016, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about July 20, 2016, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about August 17, 2016, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about September 16, 2016, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about October 17, 2016, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about November 21, 2016, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about December 19, 2016, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about January 20, 2017, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about March 20, 2017, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about April 17, 2017, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about May 19, 2017, in Hennepin County, Minnesota, Su Qian 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#): 18000020

Charge Description: That on or about June 16, 2017, in Hennepin County, Minnesota, Su Qian 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.

**COUNT XV**

**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): 04/26/2018

Control #(ICR#): 18000020

Charge Description: That on or about April 26, 2018, in Hennepin County, Minnesota, Su Qian knowingly aided, assisted, or advised in the preparation or presentation of a return (first quarter 2018 withholding tax return) that was fraudulent or false concerning a material matter.

**COUNT XVI**

**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): 07/27/2018

Control #(ICR#): 18000020

Charge Description: That on or about July 27, 2018, in Hennepin County, Minnesota, Su Qian knowingly aided, assisted, or advised in the preparation or presentation of a return (second quarter 2018 withholding tax return) that was fraudulent or false concerning a material matter.

**COUNT XVII**

**Charge: Taxes - Automated sales suppression devices - Sell, purchases, manufactures, installs, uses**

Minnesota Statute: 289A.63.12(a), with reference to: 289A.63.12(a)

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

Offense Level: Felony

Offense Date (on or about): 08/01/2017

Control #(ICR#): 18000020

Charge Description: On or about August 1, 2017 through July 16, 2018, in Hennepin County, Minnesota, Su Qian sold, purchased, installed, transferred, developed, manufactured, or used an automated sales suppression device, zipper, phantom-ware, or similar device at Raku, Inc. knowing that the device or phantom-ware was capable of being used to commit tax fraud or suppress sales.

**COUNT XVIII**

**Charge: Taxes - Automated sales suppression devices - Sell, purchases, manufactures, installs, uses**

Minnesota Statute: 289A.63.12(a), with reference to: 289A.63.12(a)

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

Offense Level: Felony

Offense Date (on or about): 08/01/2017

Control #(ICR#): 18000020

Charge Description: On or about August 1, 2017 through July 16, 2018, in Hennepin County, Minnesota, Su Qian sold, purchased, installed, transferred, developed, manufactured, or used an automated sales

suppression device, zapper, phantom-ware, or similar device at Raku Sushi & Lounge, Inc. knowing that the device or phantom-ware was capable of being used to commit tax fraud or suppress sales.

## 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 SU QIAN, aka “Audrey” (DOB 4/13/1978) and her business partner and co-defendant, XU SHENG WANG (DOB 12/7/1975) aka “Jacky,” were identified as the main shareholders and operators of the restaurants. As described in more detail below, the investigation revealed that Qian and Wang 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 Qian and Wang, 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. MDOR records showed that withholding reports were filed quarterly for Raku EDA.

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 Qian and Wang 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. Qian and Wang 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.

A search warrant for Qian's phone was executed and investigators found multiple pieces of evidence including one note titled "Audit" from June 2, 2017 which included comments and questions about when a bank account can be frozen and a specific note that stated "Focus on sales part not sure push on jackyh." Photos on the phone also showed indications of cash amounts paid to employees from January through June 2018.

### 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 sales reports found in Qian's home and the restaurants. Using these reports, investigators determined that Qian and Wang 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 Qian or Wang. 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.

Qian spoke with investigators on April 12, 2021 in which she denied using the Happy World program to modify sales reports at Raku EDA or Raku SLP. She stated that from March 2015 to April 2018, she primarily performed only the bookkeeping for both businesses and she would send the sales reports for Raku EDA to Amber Liu for sales tax reporting and Wang was responsible for sending the Raku SLP sales reports to Amber Liu for sales tax reporting. She said that the restaurant employees are paid partially in cash that is not accounted for on withholding reports or on a W-2 form. She said that Jeff Li showed her and Wang how to use the Happy World program, but that she had no intention to use it and did not use it. She claimed that she created a spreadsheet in which she had inflated the sales figures of the restaurants to show to a potential buyer for the restaurants, but a potential buyer was not found.

Qian 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 03:14 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 02:48 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 04:12 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.

**Su Qian**

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:** Su Qian  
**DOB:** 04/13/1978  
**Address:** 6060 Comstock Lane N  
Plymouth, MN 55446

**Alias Names/DOB:** Audrey Qian DOB:  
**SID:**  
**Height:**  
**Weight:**  
**Eye Color:**  
**Hair Color:**  
**Gender:** FEMALE  
**Race:**  
**Fingerprints Required per Statute:** Yes  
**Fingerprint match to Criminal History Record:** No  
**Driver's License #:**  
**SILS Person ID #:** 707256  
**SILS Tracking No.** 3157124  
**Case Scheduling Information:** Felony Person Crimes case from Complex Crimes team  
Co-Defendants Xu Sheng Wang 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	18000020
	Penalty	4/20/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510		MN062025Y	18000020
2	Charge	5/20/2016	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510		MN062025Y	18000020
	Penalty	5/20/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510		MN062025Y	18000020
3	Charge	6/20/2016	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510		MN062025Y	18000020
	Penalty	6/20/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510		MN062025Y	18000020
4	Charge	7/20/2016	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510		MN062025Y	18000020
	Penalty	7/20/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510		MN062025Y	18000020
5	Charge	8/17/2016	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510		MN062025Y	18000020
	Penalty	8/17/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510		MN062025Y	18000020
6	Charge	9/16/2016	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510		MN062025Y	18000020
	Penalty	9/16/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510		MN062025Y	18000020
7	Charge	10/17/2016	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510		MN062025Y	18000020
	Penalty	10/17/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510		MN062025Y	18000020
8	Charge	11/21/2016	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510		MN062025Y	18000020
	Penalty	11/21/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510		MN062025Y	18000020
9	Charge	12/19/2016	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510		MN062025Y	18000020
	Penalty	12/19/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510		MN062025Y	18000020
10	Charge	1/20/2017	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510		MN062025Y	18000020
	Penalty	1/20/2017	609.03.1	Felony	Y1510		MN062025Y	18000020

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	18000020
	Penalty	3/20/2017	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510	MN062025Y	18000020
12	Charge	4/17/2017	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510	MN062025Y	18000020
	Penalty	4/17/2017	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510	MN062025Y	18000020
13	Charge	5/19/2017	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510	MN062025Y	18000020
	Penalty	5/19/2017	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510	MN062025Y	18000020
14	Charge	6/16/2017	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1510	MN062025Y	18000020
	Penalty	6/16/2017	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1510	MN062025Y	18000020
15	Charge	4/26/2018	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1530	MN062025Y	18000020
	Penalty	4/26/2018	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1530	MN062025Y	18000020
16	Charge	7/27/2018	289A.63.2(b) Taxes-false or fraudulent returns-preparation-aid, advise	Felony	Y1530	MN062025Y	18000020
	Penalty	7/27/2018	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1530	MN062025Y	18000020
17	Charge	8/1/2017	289A.63.12(a) Taxes - Automated sales suppression devices - Sell, purchases, manufactures, installs, uses	Felony	Y1660	MN062025Y	18000020
	Penalty	8/1/2017	289A.63.12(a) Taxes - Automated sales suppression devices - Sell, purchases, manufactures, installs, uses	Felony	Y1660	MN062025Y	18000020
18	Charge	8/1/2017	289A.63.12(a) Taxes - Automated sales suppression devices - Sell, purchases, manufactures, installs, uses	Felony	Y1660	MN062025Y	18000020
	Penalty	8/1/2017	289A.63.12(a) Taxes - Automated sales suppression devices - Sell, purchases, manufactures, installs, uses	Felony	Y1660	MN062025Y	18000020