

THE PEOPLE OF THE STATE OF NEW YORK.

-against-

JUNCHENG CHEN,

Defendant.

FELONY COMPLAINT
CPL §§100.05 and 100.15

RECEIVED
RYE CITY COURT
2017 NOV 27 AM 10:34

Address: 13618 64th Road, Flushing, NY 11367

DOB: 04/19/1972

Be it known that the Complainant, Investigator Heather Mather, of the New York State Department of Taxation and Finance (DTF), Criminal Investigations Division (CID), accuses the defendant named above of the following offense committed in the City of Rye, Westchester County, and State of New York:

The crime of **Possession of Untaxed Liquors by Person Other than Distributor, More Than 360 Liters**, a class E felony, in violation of §1813(g) of the Tax Law of the State of New York.

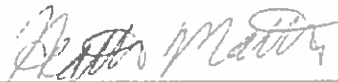
To wit: On or about 11/09/2017, the defendant, being a person other than a distributor registered under article eighteen of the New York State Tax Law, who imported or caused liquors to be imported into this state, knowingly and intentionally had in his custody or possession or under his control, more than 360 liters of liquors with respect to which the taxes imposed by article eighteen have not been paid.

On 11/09/17, I observed the defendant at six different New Hampshire State Liquor and Wine Outlets between the hours of 12:00PM and 4:30PM. At each location, I observed the defendant go into the store, and subsequently load liquor into his black Chevrolet Suburban bearing New York plate number HNH1116. I have been informed by a CID investigator that he checked eJustice records showing that the Black Suburban is registered to the defendant. Other CID investigators and I followed the defendant from New Hampshire into New York. When the defendant was in the City of Rye, New York, I observed Trooper Angelo Fortune conduct a traffic stop on the defendant's vehicle. I have been informed by Trooper Fortune that he found the defendant to be in possession of the New Hampshire liquor, and the defendant admitted to Trooper Fortune that he had purchased said liquor in New Hampshire. I am further informed by other investigators of CID that an inventory of the defendant's vehicle showed that the defendant had imported 757.825 liters of New Hampshire liquor into New York State on 11/09/17, and was in possession, custody, and control of the same.

Pursuant to §424 of Article 18 of the New York State Tax Law, excise taxes on liquors are levied and imposed on a distributor. I have conducted a review of DTF records, showing that the defendant is not a registered distributor with DTF.

This accusatory instrument is based on the personal knowledge of the Complainant, and information and belief; the source of such information and grounds of such belief being an investigation conducted by the Complainant and investigators of the New York State DTF, and an examination of the records of the New York State DTF.

FALSE STATEMENTS CONTAINED HEREIN ARE PUNISHABLE AS A CLASS "A" MISDEMEANOR PURSUANT TO SECTION 210.45 OF THE PENAL LAW OF THE STATE OF NEW YORK.



Complainant
Inv. Heather Mather

THE PEOPLE OF THE STATE OF NEW YORK.

-against-

FELONY COMPLAINT
CPL §§100.05 and 100.15

JUNCHENG CHEN,

Defendant.

Address: 13618 64th Road, Flushing, NY 11367

DOB: 04/19/1972

2017 NOV 27 AM 10:31
RECEIVED
RYE CITY COURT

Be it known that the Complainant, Investigator Heather Mather, of the New York State Department of Taxation and Finance (DTF), Criminal Investigations Division (CID), accuses the defendant named above of the following offense committed in the City of Rye, Westchester County, and State of New York:

The crime of **Acting as a Distributor While Not Registered, More Than 360 Liters**, a class E felony, in violation of §1813(e)(2) of the Tax Law of the State of New York;

To wit: On or about 11/09/2017, the defendant, being a person who, while not registered as a distributor pursuant to the provisions of article eighteen, knowingly and intentionally imported into this state, for purpose of sale or use within, more than 360 liters of liquor in a one-year period.

Under Tax Law, Article 18, §421(1)(i), no person, unless so registered, shall import or cause any liquors to be imported in this state for sale or use within this state. I have conducted a review of DTF records. These records show that the defendant is not a registered distributor with DTF. On 11/09/17, I observed the defendant at six different New Hampshire State Liquor and Wine Outlets between the hours of 12:00PM and 4:30PM. At each location, I observed the defendant go into the store, and subsequently load liquor into his black Chevrolet Suburban bearing New York plate number HNH1116. I have been informed by a CID investigator that he checked eJustice records showing that the Black Suburban is registered to the defendant. Other CID investigators and I followed the defendant from New Hampshire into New York. When he defendant was in the City of Rye, New York, I observed Trooper Angelo Fortune conduct a traffic stop on the defendant's vehicle. I have been informed by Trooper Fortune that he found the defendant to be in possession of liquor, and the defendant admitted to Trooper Fortune that he had purchased said liquor in New Hampshire. I am further informed by other investigators of CID that an inventory of the defendant's vehicle showed that the defendant had imported 757.825 liters of New Hampshire liquor into New York State on 11/09/17.

Pursuant to New York State Tax Law §1813(e)(3), for the purposes of §1813(e) of the Tax Law of the State of New York, it shall be presumed that the importation into the state of more than ninety liters of such liquors by any person in a one-year period is for purposes of sale.

This accusatory instrument is based on the personal knowledge of the Complainant, and information and belief, the source of such information and grounds of such belief being an investigation conducted by the Complainant and investigators of the New York State DTF, and an examination of the records of the New York State DTF.

FALSE STATEMENTS CONTAINED HEREIN ARE PUNISHABLE AS A CLASS "A" MISDEMEANOR PURSUANT TO SECTION 210.45 OF THE PENAL LAW OF THE STATE OF NEW YORK.



Complainant
Inv. Heather Mather