

COMMONWEALTH OF PENNSYLVANIA
 COUNTY OF: DAUPHIN
 Magisterial District Number: 12-1-04
 MDJ: Hon. David O'Leary
 Address: 1520 Walnut Street
 Harrisburg, PA 17103
 Telephone: (717)233-1220



POLICE CRIMINAL COMPLAINT
 COMMONWEALTH OF PENNSYLVANIA
 VS.

DEFENDANT: (NAME and ADDRESS):
 CHRISTOPHER WING TAT CHIU
First Name Middle Name Last Name Gen
 unknown

NCIC Extradition Code Type

<input checked="" type="checkbox"/> 1-Felony Full	<input type="checkbox"/> 5-Felony Pending Extradition	<input type="checkbox"/> C-Misdemeanor Surrounding States	<input type="checkbox"/> Distance: _____
<input type="checkbox"/> 2-Felony Limited	<input type="checkbox"/> 6-Felony Pending Extradition Determ.	<input type="checkbox"/> D-Misdemeanor No Extradition	
<input type="checkbox"/> 3-Felony Surrounding States	<input type="checkbox"/> A-Misdemeanor Full	<input type="checkbox"/> E-Misdemeanor Pending Extradition	
<input type="checkbox"/> 4-Felony No Extradition	<input type="checkbox"/> B-Misdemeanor Limited	<input type="checkbox"/> F-Misdemeanor Pending Extradition	

DEFENDANT IDENTIFICATION INFORMATION

Docket Number <u>CR-876-19</u>	Date Filed <u>12/3/19</u>	OTN/LiveScan Number <u>U 774976-6</u>	Complaint/Incident Number <u>46-1175</u>	Request Lab Services? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
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GENDER <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female	DOB <u>10/01/1972</u>	POB <u>Hong Kong</u>	Add'l DOB <u>/ /</u>	Co-Defendant(s) <input checked="" type="checkbox"/>
First Name <u>AKA WING</u>	Middle Name <u>TAT</u>	Last Name <u>CHIU</u>	Gen.	

RACE: White Asian Black Native American Unknown

ETHNICITY: Hispanic Non-Hispanic Unknown

Hair Color: GRY (Gray) RED (Red/Aubn.) SDY (Sandy) BLU (Blue) PLE (Purple) BRO (Brown)
 BLK (Black) ONG (Orange) WHI (White) XXX (Unk./Bald) GRN (Green) PNK (Pink)
 BLN (Blonde / Strawberry)

Eye Color: BLK (Black) BLU (Blue) BRO (Brown) GRN (Green) GRY (Gray)
 HAZ (Hazel) MAR (Maroon) PNK (Pink) MUL (Multicolored) XXX (Unknown)

DNA: YES NO DNA Location: _____ WEIGHT (lbs.): _____

FBI Number: _____ MNU Number: _____ FL HEIGHT in: 6 0

Defendant Fingerprinted: YES NO Fingerprint Classification: _____

DEFENDANT VEHICLE INFORMATION

Plate #	State	Haz mat <input type="checkbox"/>	Registration Sticker (MM/YY) /	Comm'l Veh. Ind. <input type="checkbox"/>	School Veh. <input type="checkbox"/>	Oth. NCIC Veh. Code	Reg. same as Def. <input type="checkbox"/>
VIN	Year	Make	Model	Style	Color		

Office of the attorney for the Commonwealth Approved Disapproved because: _____

(The attorney for the Commonwealth may require that the complaint, arrest warrant affidavit, or both be approved by the attorney for the Commonwealth prior to filing. See Pa.R.Crim.P. 507).

NICOLE FORZATO, SDAG (Name of the attorney for the Commonwealth)
Nicole Forzato (Signature of the attorney for the Commonwealth)
12/3/19 (Date)

I, JESSICA EGER/GABRIEL FABIAN (Name of the Affiant) BADGE #444 / #542 (PSP/MP/POETC -Assigned Affiant ID Number & Badge #)

of Pennsylvania Office of Attorney General (Identify Department or Agency Represented and Political Subdivision) PA0222400 (Police Agency ORI Number)

do hereby state: (check appropriate box)

1. I accuse the above named defendant who lives at the address set forth above
 I accuse the defendant whose name is unknown to me but who is described as _____

I accuse the defendant whose name and popular designation or nickname are unknown to me and whom I have therefore designated as John Doe or Jane Doe with violating the penal laws of the Commonwealth of Pennsylvania at [] (Subdivision Code) [] (Place-Political Subdivision)

in DAUPHIN County [22] on or about (County Code)

POLICE CRIMINAL COMPLAINT

Docket Number: <i>CR: 876-19</i>	Date Filed: <i>12/3/19</i>	OTN/LiveScan Number <i>U 774976-6</i>	Complain/Incident Number <i>46-1175</i>
Defendant Name:	First: CHRISTOPHER	Middle: WING-TAT	Last: CHIU

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically. (Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated. The age of the victim at the time of the offense may be included if known. In addition, social security numbers and financial information (e.g. PINs) should not be listed. If the identity of an account must be established, list only the last four digits. 204 PA.Code §§ 213.1 - 213.7.)

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input checked="" type="checkbox"/>	1	911	b(3)	18 PA C.S.A.	1	F1	NCIC Offense Code	UCR/NIBRS Code
Lead?	Offense #	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number: _____	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **CORRUPT ORGANIZATIONS**

Acts of the accused associated with this Offense: Defendant did conduct or participate, directly or indirectly in the conduct of such enterprise's affairs through a pattern of racketeering activity, that is, during periods as set forth herein. Defendant associated with an enterprise constituting a group of individuals associated in fact, although not a legal entity, engage in commerce and consisting of several known and unknown individuals, and defendant did conduct or participate, directly or indirectly, in the conduct of the affairs of the enterprise through a pattern of racketeering activity as defined in 18 PA C.S. 911 (h) consisting of:

- A. Multiple acts in violation of the Pennsylvania Crimes Code, Title 18
- B. Violation of the Pennsylvania Statutes, Title 72
- C. Multiple acts of Criminal Conspiracy

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	2	911	(b)(4)	18 PA C.S.A.	1	F1	NCIC Offense Code	UCR/NIBRS Code
Lead?	Offense #	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number: _____	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **CORRUPT ORGANIZATIONS**

Acts of the accused associated with this Offense: The defendant did within the County of Dauphin, Pennsylvania and elsewhere, conspire to violate the provisions of Section 911(b)(3) of the Crimes Code, 18 Pa.C.S. § 911(b)(3), pertaining to Corrupt Organizations, that is, between September 15, 2012 through July 25, 2018, Defendant, with the intent of promoting or facilitating the commission of the crime of Corrupt Organizations, did conspire and agree with other individuals, that they, or one or more of them, while employed by or associated with the enterprise set forth herein, would conduct or participate, directly or indirectly, in the conduct of the affairs of the enterprise through a pattern of racketeering activity as define in 18 Pa.C.S. § 911(h), in violation of Section 911(b)(4) of the Crimes Code, 18 Pa.C.S. § 911(b)(4).

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input checked="" type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	3	3922	(a)(1)	18 PA C.S.A.	14	F2	NCIC Offense Code	UCR/NIBRS Code
Lead?	Offense #	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number: _____	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **THEFT BY DECEPTION (CONSPIRACY)**

Acts of the accused associated with this Offense: In that a person is guilty of theft by conspiracy if he acts in concert with another and intentionally obtains or withholds property of another by deception. A person deceives if he intentionally:

- (1) creates or reinforces a false impression, including false impressions as to law, value, intention or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; to wit the defendant did conspire to create the false impression of a legitimate business and under false pretenses applied for tax credits, which were then sold for monetary compensation over \$100,000.

POLICE CRIMINAL COMPLAINT

Docket Number:	Date Filed:	OTN/LiveScan Number	Complaint/Incident Number 46-1175
Defendant Name:	First: CHRISTOPHER	Middle: WING-TAT	Last: CHIU

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input checked="" type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	4	3922	(a)(1)	18 PA C.S.A.	54	F3		
Offense#	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code	

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **THEFT BY DECEPTION (CONSPIRACY)**

Acts of the accused associated with this Offense: In that a person is guilty of theft by conspiracy if he acts in concert with another and intentionally obtains or withholds property of another by deception. A person deceives if he intentionally:
 (1) creates or reinforces a false impression, including false impressions as to law, value, intention or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; to wit the defendant did conspire to create the false impression of a legitimate business and under false pretenses applied for tax credits; which were then sold for monetary compensation over \$2,000 but under \$100,000.

<input type="checkbox"/> Inchoate Offense	<input checked="" type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	5	3922	(a)(1)	18 PA C.S.A.	5	F3		
Offense#	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code	

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **THEFT BY DECEPTION (ATTEMPT)**

Acts of the accused associated with this Offense: In that a person is guilty of theft by attempt if he takes a substantial step in order to intentionally obtain or withhold property of another by deception. A person deceives if he intentionally:
 (1) creates or reinforces a false impression, including false impressions as to law, value, intention or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; to wit the defendant did attempt to create the false impression of a legitimate business and under false pretenses applied for tax credits valued at over \$2,000 but under \$100,000 which he then attempted to sell for monetary compensation between \$2,000 and \$100,000.

<input type="checkbox"/> Inchoate Offense	<input checked="" type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	6	3922	(a)(1)	18 PA C.S.A.	17	F2		
Offense#	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code	

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **THEFT BY DECEPTION (ATTEMPT)**

Acts of the accused associated with this Offense: In that a person is guilty of theft by attempt if he takes a substantial step in order to intentionally obtain or withhold property of another by deception. A person deceives if he intentionally:
 (1) creates or reinforces a false impression, including false impressions as to law, value, intention or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; to wit the defendant did attempt to create the false impression of a legitimate business and under false pretenses applied for tax credits valued at over \$100,000, which he then attempted to sell for monetary compensation in excess of \$100,000.

POLICE CRIMINAL COMPLAINT

Docket Number:	Date Filed: / /	OTN/LiveScan Number	Complaint/Incident Number 46-1175
Defendant Name:	First: CHRISTOPHER	Middle: WING TAT	Last: CHIU

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically. (Set forth a *brief* summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated. The age of the victim at the time of the offense may be included if known. In addition, social security numbers and financial information (e.g. PINs) should not be listed. If the identity of an account must be established, list only the last four digits. 204 PA.Code §§ 213.1 - 213.7.)

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input checked="" type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	7	4911	(a)(2)	of the	18 PA C.S.A.	89	F3	NCIC Offense Code	UCR/NIBRS Code
Lead?	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade		

PennDOT Data (If applicable)	Accident Number: _____	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **TAMPERING WITH PUBLIC RECORDS OR INFORMATION (CONSPIRACY)**

Acts of the accused associated with this Offense: In that a person commits an offense if while acting in concert with another he makes, presents or uses any record, document or thing knowing it to be false, and with intent that it be taken as a genuine part of information or records referred to in paragraph (1) of this subsection; to wit the defendant did conspire to file official forms with knowingly false information to the government of the state of Pennsylvania.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input checked="" type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	8	5111	(a)(1)	of the	18 PA C.S.A.	1	F1	NCIC Offense Code	UCR/NIBRS Code
Lead?	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade		

PennDOT Data (If applicable)	Accident Number: _____	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **DEALING IN PROCEEDS OF UNLAWFUL ACTIVITIES (CONSPIRACY)**

Acts of the accused associated with this Offense: In that a person commits a felony of the first degree if the person while acting in concert with another, conducts a financial transaction under the circumstance that with knowledge that the property involved, including stolen or illegally obtained property, represents the proceeds of unlawful activity, the person acts with the intent to promote the carrying on of the unlawful activity; to wit the defendant did knowingly file fraudulent forms with the state of Pennsylvania, knowingly and fraudulently obtain tax credits, the defendant did conspire to sell said tax credits with the knowledge that they were illegally obtained, and acted and conspired to act in a manner to carry on and further said illegal actions.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input checked="" type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	9	5111	(a)(2)	of the	18 PA C.S.A.	1	F1	NCIC Offense Code	UCR/NIBRS Code
Lead?	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade		

PennDOT Data (If applicable)	Accident Number: _____	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **DEALING IN PROCEEDS OF UNLAWFUL ACTIVITIES (CONSPIRACY)**

Acts of the accused associated with this Offense: The defendant did while acting in concert with another and with knowledge that the property involved was stolen or illegally obtained property, represents the proceeds of the unlawful activity and that the transaction is designed in whole or in part to conceal or disguise the nature, location, source, ownership or control of the proceeds of unlawful activity. The defendant did create fraudulent companies which defendant conspire with another to make the companies appear legitimate and qualified for certain tax credits, then after illegally obtaining said credits turned around and sold them for economic gain.



POLICE CRIMINAL COMPLAINT

Docket Number:	Date Filed:	OTN/LiveScan Number	Complaint/Incident Number 46-1175
Defendant Name:	First: CHRISTOPHER	Middle: WING TAT	Last: CHIU

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input checked="" type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	10	7512	a	18 PA C.S.A.	1	F3		
Offense#	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code	

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (Include the name of statute or ordinance): **CRIMINAL USE OF COMMUNICATION FACILITY (CONSPIRACY)**

Acts of the accused associated with this Offense: The defendant did conspire to commit multiple felonies by and through the use of a communication facility in that the defendant did conspire to commit theft and other felonies. The mechanism by which the defendant was able to do this was the mail, email, and computers.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	11	7512	a	18 PA C.S.A.	1	F3		
Offense#	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code	

PennDOT Data (if applicable)	Accident Number	<input checked="" type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (Include the name of statute or ordinance): **CRIMINAL USE OF COMMUNICATION FACILITY**

Acts of the accused associated with this Offense: The defendant did commit multiple felonies by and through the use of a communication facility in that the defendant did commit theft and other felonies. The mechanism by which the defendant was able to do this was the mail, email, and computers.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	12	7353	d	72 P.S.	89	M		
Offense#	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code	

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (Include the name of statute or ordinance): **TAXATION AND FISCAL AFFAIRS (CONSPIRACY)**

Acts of the accused associated with this Offense: In that anyone who makes statements and documents, which contained and verified by a written declaration that it is made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter or willfully aids/assists in or procures the preparation thereof is guilty of a misdemeanor under this section; to wit the defendant did conspire to make and produce statements and documents which were knowingly materially fraudulent

POLICE CRIMINAL COMPLAINT

Docket Number:	Date Filed: / /	OTN/LiveScan Number	Complaint/Incident Number 46:1175
Defendant Name:	First: CHRISTOPHER	Middle: WING TAT	Last: CHIU

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically. (Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated. The age of the victim at the time of the offense may be included if known. In addition, social security numbers and financial information (e.g. PINs) should not be listed. If the identity of an account must be established, list only the last four digits. 204 PA.Code §§ 213.1 - 213.7.)

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	13	3925	a	18 PA C.S.A.	66	F2		
Lead?	Offense #	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **RECEIVING STOLEN PROPERTY**

Acts of the accused associated with this Offense: In that a person is guilty of theft if he intentionally receives, retains, or disposes of movable property of another knowing that it has been stolen, or believing that it has probably been stolen, unless the property is received, retained, or disposed with intent to restore it to the owner; to wit the defendant did receive stolen money through defrauding the Commonwealth of Pennsylvania in the fraudulent application for and subsequent sale of Commonwealth issued tax credits valued at over \$25,000.

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	14	3925	a	18 PA C.S.A.	2	F3		
Lead?	Offense #	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **RECEIVING STOLEN PROPERTY**

Acts of the accused associated with this Offense: In that a person is guilty of theft if he intentionally receives, retains, or disposes of movable property of another knowing that it has been stolen, or believing that it has probably been stolen, unless the property is received, retained, or disposed with intent to restore it to the owner; to wit the defendant did receive stolen money through defrauding the Commonwealth of Pennsylvania in the fraudulent application for and subsequent sale of Commonwealth issued tax credits valued at over \$2,000 but under \$25,000.01.

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	15	4911	(a)(1)	18 PA C.S.A.	89	F3		
Lead?	Offense #	Section	Subsection	PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **TAMPERING WITH PUBLIC RECORDS OR INFORMATION**

Acts of the accused associated with this Offense: In that a person commits an offense if he knowingly makes a false entry in, or false alteration of, any record, document or thing belonging to, or received or kept by, the government for information or record, or required by law to be kept by others for information of the government; to wit the defendant did file official forms with knowingly false information with government agencies of the Commonwealth of Pennsylvania.

POLICE CRIMINAL COMPLAINT

Docket Number:	Date Filed: / /	OTN/LiveScan Number:	Complaint/Incident Number: 46-1176
Defendant Name:	First: CHRISTOPHER	Middle: WING TAT	Last: CHIU

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	Offense# 16	Section 4911	Subsection (a)(2)	PA Statute (Title) 18 PA C.S.A.	Counts 89	Grade F3	NCIC Offense Code	UCR/NIBRS Code
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PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): TAMPERING WITH PUBLIC RECORDS OR INFORMATION

Acts of the accused associated with this Offense: In that a person commits an offense if he makes, presents or uses any record, document or thing knowing it to be false, and with intent that it be taken as a genuine part of information or records referred to in paragraph (1) of this subsection; to wit the defendant did file official forms with knowingly false information with government agencies of the Commonwealth of Pennsylvania.

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	Offense# 17	Section 5111	Subsection (a)(1)	PA Statute (Title) 18 PA C.S.A.	Counts	Grade F1	NCIC Offense Code	UCR/NIBRS Code
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PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): DEALING IN PROCEEDS OF UNLAWFUL ACTIVITIES

Acts of the accused associated with this Offense: In that a person commits a felony of the first degree if the person conducts a financial transaction under the circumstance that with knowledge that the property involved, including stolen or illegally obtained property, represents the proceeds of unlawful activity, the person acts with the intent to promote the carrying on of the unlawful activity; to wit the defendant did knowingly file fraudulent forms regarding fake companies with the Commonwealth of Pennsylvania, knowingly and fraudulently obtain tax credits, the defendant did sell said tax credits with the knowledge that they were illegally obtained, and acted in a manner to carry on and further said illegal actions.

<input type="checkbox"/> Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	Offense# 18	Section 5111	Subsection (a)(2)	PA Statute (Title) 18 PA C.S.A.	Counts 1	Grade F1	NCIC Offense Code	UCR/NIBRS Code
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PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): DEALING IN PROCEEDS OF UNLAWFUL ACTIVITIES

Acts of the accused associated with this Offense: The defendant did act with knowledge that the property involved was stolen and/or illegally obtained property, represented the proceeds of unlawful activity and that the transaction is designed in whole or in part to conceal or disguise the nature, location, source, ownership or control of the proceeds of unlawful activity.

POLICE CRIMINAL COMPLAINT

Docket Number:	Date Filed: / /	OTN/LiveScan Number	Complaint/Incident Number 46-1175
Defendant Name:	First: CHRISTOPHER	Middle: WING TAT	Last: CHIU

The acts committed by the accused are described below with each Act of Assembly or statute allegedly violated, if appropriate. When there is more than one offense, each offense should be numbered chronologically. (Set forth a brief summary of the facts sufficient to advise the defendant of the nature of the offense(s) charged. A citation to the statute(s) allegedly violated, without more, is not sufficient. In a summary case, you must cite the specific section(s) and subsection(s) of the statute(s) or ordinance(s) allegedly violated. The age of the victim at the time of the offense may be included if known. In addition, social security numbers and financial information (e.g. PINs) should not be listed. If the identity of an account must be established, list only the last four digits. 204 PA.Code §§ 213.1 – 213.7.)

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input checked="" type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	19	4911	(a)(1)	of the	18 PA.C.S.A.	89	F3		
Lead?	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (If applicable)	Accident Number		<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **TAMPERING WITH PUBLIC RECORDS OR INFORMATION (CONSPIRACY)**

Acts of the accused associated with this Offense: In that a person commits an offense if he while acting in concert with another knowingly makes a false entry in, or false alteration of, any record, document or thing belonging to, or received or kept by, the government for information or record, or required by law to be kept by others for information of the government; to wit the defendant did conspire to file official forms with knowingly false information to various government agencies of the Commonwealth of Pennsylvania.

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	20	7353	d	of the	72 PA.P.A.	89	M		
Lead?	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (If applicable)	Accident Number		<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **TAXATION AND FISCAL AFFAIRS**

Acts of the accused associated with this Offense: In that any person who makes statements and documents, which contained and verified by a written declaration that it is made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter is guilty of a misdemeanor under this section; to wit the defendant did make and produce statements and documents which were knowingly materially fraudulent

Inchoate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/>	21	4113	a	of the	18 PA.C.S.	89	M2		
Lead?	Offense #	Section	Subsection		PA Statute (Title)	Counts	Grade	NCIC Offense Code	UCR/NIBRS Code

PennDOT Data (If applicable)	Accident Number		<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): **MISAPPLICATION OF ENTRUSTED PROPERTY AND PROPERTY OF GOVERNMENT OR FINANCIAL INSTITUTIONS**

Acts of the accused associated with this Offense: In that a person commits an offense if he applies or disposes of property of the government in a manner which he knows is unlawful and involves a substantial risk of loss or detriment to the owner of the property. To wit the defendant did unlawfully obtain Pennsylvania issued tax credits and then subsequently sell said credits when he was not lawfully qualified or entitled to have obtained and sold them to the detriment of the Commonwealth of Pennsylvania.

POLICE CRIMINAL COMPLAINT

Docket Number:	Date Filed:	OTN/LiveScan Number	Complaint/Incident Number 46-1175
Defendant Name:	First: CHRISTOPHER	Middle: WING TAT	Last: CHIÙ

<input type="checkbox"/> Indicate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input checked="" type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	Offense# 22	Section 4113	Subsection a	PA Statute (Title) 18 PA.C.S.	Counts 89	Grade M2	NCIC Offense Code	UCR/NIBRS Code
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PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): MISAPPLICATION OF ENTRUSTED PROPERTY AND PROPERTY OF GOVERNMENT OR FINANCIAL INSTITUTIONS (CONSPIRACY)

Acts of the accused associated with this Offense: In that a person commits an offense if he acts in concert with another and applies or disposes of property of the government in a manner which he knows is unlawful and involves a substantial risk of loss or detriment to the owner of the property. To wit the defendant did unlawfully obtain Pennsylvania issued tax credits and then subsequently sell said credits when he was not lawfully qualified or entitled to have obtained and sold them to the detriment of the Commonwealth of Pennsylvania.

<input type="checkbox"/> Indicate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input checked="" type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	Offense# 23	Section 3922	Subsection (a)(1)	PA Statute (Title) 18 PA.C.S.	Counts 14	Grade F2	NCIC Offense Code	UCR/NIBRS Code
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PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): THEFT BY DECEPTION

Acts of the accused associated with this Offense: In that a person is guilty of theft by deception if he intentionally obtains or withholds property of another by deception. A person deceives if he intentionally:
(1) creates or reinforces a false impression, including false impressions as to law, value, intention or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; to wit the defendant did create the false impression of a legitimate business and under false pretenses applied for tax credits, which were then sold for monetary compensation over \$100,000.

<input type="checkbox"/> Indicate Offense	<input type="checkbox"/> Attempt 18 901 A	<input type="checkbox"/> Solicitation 18 902 A	<input type="checkbox"/> Conspiracy 18 903	Number of Victims Age 60 or Older _____
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<input type="checkbox"/> Lead?	Offense# 24	Section 3922	Subsection (a)(1)	PA Statute (Title) 18 PA.C.S.	Counts 54	Grade F3	NCIC Offense Code	UCR/NIBRS Code
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PennDOT Data (if applicable)	Accident Number	<input type="checkbox"/> Interstate	<input type="checkbox"/> Safety Zone	<input type="checkbox"/> Work Zone
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Statute Description (include the name of statute or ordinance): THEFT BY DECEPTION

Acts of the accused associated with this Offense: In that a person is guilty of theft by deception if he intentionally obtains or withholds property of another by deception. A person deceives if he intentionally:
(1) creates or reinforces a false impression, including false impressions as to law, value, intention or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; to wit the defendant did create the false impression of a legitimate business and under false pretenses applied for tax credits valued at over \$2,000 but under \$100,000 which he then attempted to sell for monetary compensation between \$2,000 and \$100,000



POLICE CRIMINAL COMPLAINT

Docket Number: <i>CR. 876-17</i>	Date Filed: <i>12/3/17</i>	OTN/LiveScan Number: <i>U 774976-6</i>	Complaint/Incident Number: <i>46-1175</i>
Defendant Name:	First: CHRISTOPHER	Middle: WING-TAT	Last: CHIU

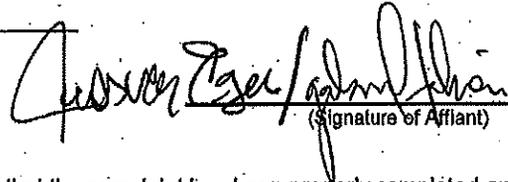
- I ask that a warrant of arrest or a summons be issued and that the defendant be required to answer the charges I have made.
- I verify that the facts set forth in this complaint are true and correct to the best of my knowledge or information and belief. This verification is made subject to the penalties of Section 4904 of the Crimes Code (18 Pa.C.S. § 4904) relating to unsworn falsification to authorities.
- This complaint consists of the preceding page(s) numbered 1 through .
- I certify that this filing complies with the provisions of the *Case Records Public Access Policy of the Unified Judicial System of Pennsylvania* that require filing confidential information and documents differently than non-confidential information and documents.

The acts committed by the accused, as listed and hereafter, were against the peace and dignity of the Commonwealth of Pennsylvania and were contrary to the Act(s) of the Assembly, or in violation of the statutes cited.
(Before a warrant of arrest can be issued, an affidavit of probable cause must be completed, sworn to before the issuing authority, and attached.)

12/03/2019

(Date)

(Year)

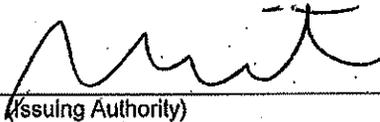

 (Signature of Affiant)

AND NOW, on this date December 3, 2019 I certify that the complaint has been properly completed and verified.

An affidavit of probable cause must be completed before a warrant can be issued.

12-2-01

(Magisterial District Court Number)


 (Issuing Authority)





POLICE CRIMINAL COMPLAINT

Docket Number: CR-876-19	Date Filed: 12/3/19	OTN/LiveScan Number U 774976-6	Complaint/Incident Number 46-1175
Defendant Name:	First: CHRISTOPHER	Middle: WING-TAT	Last: CHIU

AFFIDAVIT of PROBABLE CAUSE

Affiant Jessica Eger, badge #444, is a sworn Senior Supervisory Special Agent with the Pennsylvania Office of Attorney General (PAOAG), Office of Professional Responsibility Section, located at 1600 Strawberry Square, Harrisburg, PA 17120. Affiant is Gabriel Fabian, badge #542, is a sworn Special Agent with the Pennsylvania Office of Attorney General (PAOAG), Bureau of Criminal Investigations Organized Crime Section, located at 1000 Madison Avenue, Suite 310, Norristown, Pennsylvania 19403.

Your Affiants are empowered by law to conduct investigations of and to make arrests for offenses involving, among other things, violations the Pennsylvania Crimes code.

Your Affiants, being duly sworn according to law, depose that on September 23, 2019 the Forty-Second Statewide Investigating Grand Jury issued Presentment No. 15 recommending the arrest of Christopher Wing Tat Chiu (a.k.a. Wing Tat Chiu and/or Chris Chiu) for violations of Title 72 and Title 18 of the Pennsylvania Statutes. The aforementioned Presentment was accepted by the Honorable Wesley Oler Jr., Supervising Judge of the Forty-Second Statewide Investigating Grand Jury by order dated September 23, 2019. A copy of the Presentment and the Order accepting the Presentment are attached hereto and incorporated by reference.

Having read and reviewed Presentment No. 15, having participated in this investigation, and considering all the facts and circumstances, your Affiants are adopting Presentment No. 15 and incorporating it fully into this Affidavit of Probable Cause. Your Affiants affirm that the testimony before Forty-Second Statewide Investigating Grand Jury is consistent with the information contained within Presentment No. 15 and the information developed within the course of the investigation specified herein.

Presentment No. 15 shows on its face that it is based upon evidence, which the Forty-Second Statewide Investigating Grand Jury reviewed and evaluated, and which is included sworn testimony and evidence presented to it.

Your Affiants have reviewed the evidence presented before the Forty-Second Statewide Investigating Grand Jury and affirm that it comports with the findings of the general investigation.

We submit that the information contained herein is sufficient to provide probable cause for the arrest of Christopher Wing Tat Chiu (a.k.a. Wing Tat Chiu and/or Chris Chiu).



POLICE CRIMINAL COMPLAINT

Docket Number: <i>CR-876-19</i>	Date Filed: <i>12/3/19</i>	OTN/LiveScan Number <i>U 774976-6</i>	Complaint/Incident Number <i>46-1175</i>
Defendant Name:	First: CHRISTOPHER	Middle: WING-TAT	Last: CHIU

I, JESSICA EGER/GABRIEL FABIAN, BEING DULY SWORN ACCORDING TO THE LAW, DEPOSE AND SAY THAT THE FACTS SET FORTH IN THE FOREGOING AFFIDAVIT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

I CERTIFY THAT THIS FILING COMPLIES WITH THE PROVISIONS OF THE CASE RECORDS PUBLIC ACCESS POLICY OF THE UNIFIED JUDICIAL SYSTEM OF PENNSYLVANIA THAT REQUIRE FILING CONFIDENTIAL INFORMATION AND DOCUMENTS DIFFERENTLY THAN NON-CONFIDENTIAL INFORMATION AND DOCUMENTS.

Jessica Eger / Gabriel Fabian

(Signature of Affiant)

Sworn to me and subscribed before me this 3rd day of December, 2019

12/3/19 Date

[Signature]

Magisterial District Judge

My commission expires first Monday of January, 2024



INTRODUCTION

We, the members of the Forty-Second Statewide Investigating Grand Jury, having received and reviewed evidence pertaining to violations of the Pennsylvania Crimes Code and the Pennsylvania Tax Reform Code occurring in and around Allegheny, Chester, Dauphin, Delaware, Lancaster and Philadelphia counties pursuant to Notice of Submission of Investigation Number 21 do hereby make the following findings of fact and recommendation of charges:

FINDINGS OF FACT

The Grand Jury conducted an extensive investigation into a sophisticated scheme to defraud the Pennsylvania tax credit program. The program is designed to attract and assist companies doing business in Pennsylvania by providing them a credit on taxes owed -- a credit that can then be sold to other companies to generate working capital. The perpetrators of the scheme here -- Christopher Wing Tat Chiu (a/k/a Chris Chiu or Christopher Wing-Tat Chiu), and his wife, Ivy Hiu-Ying Li (a/k/a Ivy Li and/or Hiu Yin Li) created 20 sham companies that never did any business, in Pennsylvania or elsewhere. Yet Chiu and Li obtained over \$10 million in transferable tax credits and sold over \$6 million worth of those credits before the scam was discovered. That money was ultimately deposited into bank accounts in Hong Kong, where Chiu and Li fled themselves. None of the money was ever used to bolster Pennsylvania's economy.

The fraud involved two of Pennsylvania's several tax credits -- the Research and Development (R&D) tax credit, and the Keystone Innovation Zone (KIZ) tax credit. Between 2012 and 2017, 62 fraudulent R&D tax credit applications were submitted to the Pennsylvania Department of Revenue ("DOR") on behalf of the 20 fake companies, and \$8,127,621 in transferable credits were awarded. During that same period, the companies also submitted 27 fraudulent KIZ tax credit applications to the Pennsylvania Department of Community and Economic Development ("DCED") and were awarded \$2,517,814 in transferable KIZ tax

credits. Each of the tax credit applications submitted to DOR and DCED, from 2012 to 2017, contained materially false information on which the agencies relied when they awarded the tax credits. None of the twenty sham companies created by Chiu and Li legitimately met the requirements for receiving tax credits; in fact none of the companies even had any expenditures in Pennsylvania (or anywhere else) during the relevant period. The only revenue that could be traced to the companies during this time consisted of the proceeds from the sale of the tax credits.

Those proceeds resulted from at least 50 tax credit transfer applications that also contained materially false information, and that were based on credits the companies did not deserve. In total, the Chiu/Li companies were able to sell ~~\$6,365,777~~ ^{6,365,777 ES} in credits – money that otherwise would have been paid in state taxes for the benefit of all the residents of this Commonwealth.

Overview of Pennsylvania Tax Credit Programs

The Grand Jury reviewed 637 exhibits comprising thousands of pages of documents. Multiple witnesses appeared, including Sarah Spishook (“Spishook”), the economic development consultant responsible for overseeing various tax credit programs at the DCED, and Timothy Baker (“Baker”), former chief of the criminal division of the DOR. They testified that tax credit programs are designed to incentivize taxpayers (companies or individuals) to engage in certain industries, practices or activities by reducing the taxpayer’s tax liability for engaging in that particular qualifying work. The Commonwealth does not pay the taxpayer in cash for engaging in a particular industry, but instead rewards the taxpayer by giving it a credit against its state tax liability. Although they cost millions of dollars in tax revenue, tax credit programs are viewed as beneficial because they draw businesses and enterprises into the community, which in the long

term should increase tax revenues and benefit the economy. Similar programs are operated by the federal government and other states.

The Grand Jury learned that certain tax credit programs provide an additional benefit. The credits are actually transferrable, or sellable, by the awardee to third parties in exchange for money. These types of credits are commodities which can be sold at a modestly discounted price, thereby providing the original companies with an almost immediate infusion of cash to put back into their businesses. Theoretically, this is especially beneficial for newer companies trying to get off the ground.

The Grand Jury learned that in order to qualify for the R&D tax credit, taxpayers must, along with other requirements, demonstrate research expenses incurred for qualified research and development conducted within Pennsylvania. DOR staff who review the applications have relied almost exclusively, if not exclusively, on the information set forth by the applicant as being true and correct. The KIZ program is not limited to particular types of expenditures, but instead has a geographic focus. There are 29 designated KIZ regions, created around academic and educational institutions, in part to encourage graduates of local colleges and universities to remain in the area. As with R&D credits, the evidence provided to the Grand Jury established that DCED staff members who review the applications have relied heavily on the information set forth by the applicant as being true and correct.

The manner in which these programs have been administered caused the Grand Jury some concern; these concerns are addressed in a Report that will be publicly issued. This presentment will focus on the criminal actions of Chris Chiu and Ivy Li.

The Scam Is Discovered

In late 2017, an employee from the DOR received a request for information from an individual identifying himself as "Wayne Clarkson" related to a company called "Global

Technology Enterprise Corporation" ("Global"). The individual requested information necessary for an application for either R&D or KIZ tax credits. In attempting to retrieve the information, the DOR staffer noticed anomalies indicating that the company might not be legitimate. This included the fact that in 2013, another company, Accu Measurement and Testing, Inc., ("AMT"), made a payment to the DOR on behalf of Global. The suspicious behavior was brought to the attention of the DOR's Deputy Secretary of Policy who, in turn, asked for a complete review of all of the applicants who had been awarded R&D tax credits and were looking to sell them. As a result of the investigation, the DOR was able to isolate problematic applications from a total of 21 companies. The Office of General Counsel then referred the matter to the Pennsylvania Office of the Attorney General, and DOR assisted in the criminal investigation. Through this investigation, one of the initial 21 companies was actually determined to be legitimate. Therefore, this investigation focused on the other 20 companies.

The Masterminds Behind the Fraud

The investigation was placed before this Grand Jury. Evidence revealed that Chiu and Li came from Hong Kong to the United States in the late 1990s and studied at Michigan State University. Chiu received a Doctorate of Philosophy in the field of "Measurement and Quantitative Methods" in the fall of 1999. Li obtained a Master's Degree in the field of "Educational Technology and Instructional Design" in the summer of 2000. Chiu and Li married in 2000 and remained in the United States. They became naturalized citizens in 2007.

Following their graduation, the couple moved to Pennsylvania and settled in Bucks County. There the couple started two companies. They created AMT in January 2004 and later EdigitalDataCenter, Inc., ("Edigital"). Both companies applied for, and were awarded, R&D and KIZ tax credits. Before the year 2012, it is possible that the credits had some legitimate basis. At some point, however, Chiu and Li realized that, through the use of elaborate fraud, the credits

themselves could become their business. They began creating a series of shell companies set up solely for the purpose of claiming tax credits. Between 2012 and 2017, when authorities began suspecting a problem, there is absolutely no evidence of legitimate revenue or expenditures for any of the companies.

While the Pennsylvania companies continued to exist on paper – and through tax credits – Chiu went back to Hong Kong in December 2012 and remained there until June 2016, when he made a brief visit to the United States. By August 2016 he was back in Hong Kong, and has not stepped foot here since. Li also went back to Hong Kong in December 2012, but for a brief visit to the U.S. in October 2015. Since then, she too has never returned.

After AMT and Edigital, the couple went on to create 18 additional sham entities in order to obtain more sellable tax credits. Chiu and Li created numerous false identities to be the “faces” of the sham companies in order to secure more tax credits. They then engaged tax credit brokerage firms to sell their credits. Chiu and Li regularly demanded quick payments upon the completion of the sales, and actively tried to find more tax credit programs in Pennsylvania to defraud. And when Pennsylvania officials finally began to question the scheme, the perpetrators began looking into tax credit programs in the state of New Jersey.

Companies Galore

The chart below details the web of fake companies set up by Chiu and Li to obtain tax credits from 2012 through 2017, without doing any actual business.

COMPANY NAME & ADDRESS	COMPANY NAME & ADDRESS
Abella, Inc. 480 Holland Ave., Lancaster Pa 17603	Accu Measurement & Testing, Inc. (AMT) 41 University Dr., Ste 400 Newtown, Pa 18940 <i>Determined to be a Regus virtual office location</i>
Airolution, LLC.	Algorithm Expert, Inc.

<p>5 Great Valley Parkway, Ste 210 Malvern, Pa 19355 <i>Executive Office Link Virtual Office Space</i></p>	<p>12 Penns Trail Newtown, Pa 18940 <i>Determined to be a Regus virtual office location</i></p>
<p>American Computing, Inc. 1700 Market St., Philadelphia, Pa 19103 <i>Owned by Intelligence Office Space</i></p>	<p>American Financial & Trading Research, Inc. (AFTR) 2148 Embassy Dr. Lancaster, Pa 17603</p>
<p>American High Frequency Trading Co. (AHFT) 500 Grant St., Ste Pittsburgh, Pa 15219 <i>Determined to be a Regus virtual office location</i></p>	<p>American Measurement & Quantitative Methods, Inc. (AMQ) 1500 Market St., Ste 120 Philadelphia, Pa 19102 <i>Determined to be a Regus virtual office location</i></p>
<p>Bpfg Googledatacenter, Inc. (BPFQ) Four Tower Bridge 200 Barr Harbor Dr., Ste 400 West Conshohocken, Pa 19428 <i>Determined to be a Regus virtual office location</i></p>	<p>Cherry Pick, Inc. 322 North Shore Dr., Pittsburgh, Pa 15212</p>
<p>Dataworks Analytic, Inc. 1 International Plaza, Ste 500 Philadelphia, Pa 19113 <i>Determined to be Ben Franklin Tech Venture incubator location</i></p>	<p>EdigitalDataCenter, Inc. (Edigital) 301 Grant St., Pittsburgh, Pa 15219 <i>Determined to be a Regus virtual office location</i></p>
<p>Global Technology Enterprises, Ltd. (Global) 1735 Market St., Ste 3750 Philadelphia, Pa 19103 <i>Determined to be ServCorp virtual office location</i></p>	<p>Online Store Builder, Inc. 3945 Forbes Ave. Pittsburgh, Pa 15213 <i>Determined to be a UPS Store</i></p>
<p>Optionality Digitaldatacenter, Inc. (Optionality) 196 West Ashland St. Doylestown, Pa 18901</p>	<p>Optionbotic Algorithm Systems, Inc. (Optionbotic) 600 Eagleview Blvd. Exton, Pa 19341</p>
<p>Orange Innovation, Inc. 1055 Westlakes Dr., 3rd FL Berwyn, Pa 19312 <i>Determined to be a Regus virtual office location</i></p>	<p>Scientific Software International 201 King of Prussia Rd, Ste 650 Radnor, Pa 19087 <i>Determined to be a Regus virtual office location</i></p>

<p>Swapformore, Inc. 101 N. Dirthridge St. Pittsburgh, Pa 15213 & 2400 Ansys Drive, Suite 10, Canonsburg, Pennsylvania</p>	<p>WHLRC Electronic Options & Futures Trading, Inc. (WHLRC) 610 Old York Rd, Ste 400 Jenkintown, Pa 19046 <i>Determined to be a Regus virtual office location</i></p>
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Investigators visited the companies' supposed locations only to discover that not one of the companies maintained a physical presence at its listed address. In some instances, the businesses did not even rent a mailbox at the identified location. In at least two cases, no such address even existed. Most were merely "virtual offices" hosted by online companies such as Regus.

Not only could no physical locations be confirmed; neither could the ostensible corporate officers associated with the companies be found – except for the first two, AMT and Edigital, which Li and Chiu apparently formed before they figured out their tax credit scam, and which thus carried their own names as officers. In every other case, it was impossible to confirm that any of the people listed on the applications for R&D and KIZ tax credits, or on the applications to sell the credits (other than Chiu and Li) actually existed. Indeed, Chiu and Li went so far as to concoct social security numbers, none of which were real, for the fake people listed on the paperwork. The telephone numbers associated with the companies were also fictitious. There were no UCC filings for any of the 20 companies, and no patents applied for, or held by, Li, Chiu or any of the 20 companies.

Bank Accounts, Bank Accounts and More Bank Accounts

This investigation uncovered twenty different U.S. bank accounts that were linked to Chiu and Li, either directly – through signature cards, account addresses, company names, notes maintained by the bank – or indirectly through transactions made between accounts.

Seven accounts were in the name of Chiu or Li. Five accounts were solely in the name of AMT, their first company. There were two accounts for AMT doing business as Edigital, and one account for Abella, Inc. Additionally, three accounts were in the name of Airoolution, one account was for Global and one account was for Edigital. Proceeds from the tax credits sold for Swapformore, Optionbotic, WHLRC, Scientific Software, Dataworks Analytics, Orange Innovation, Online Store Builder, AMQ, American Computing, Algorithm Experts, AHFT, AFTR, Bgfp, Optionality Digital, Cherry Pick were wired directly to bank accounts in Hong Kong.

Analysis of bank records demonstrated that money was frequently moved between the accounts for no apparent legitimate reason. Timothy Baker, the former DOR employee, testified that he had investigated many money laundering cases over the course of his career and, based upon his knowledge and experience, he determined that all of this money was moved in and out simply to make the accounts and businesses appear legitimate. Most importantly, Baker explained to the Grand Jury that the only revenue from any source in any of the accounts consisted almost entirely of the numerous payments received for the transfer of R&D or KIZ-related tax credits to third parties.

Furthermore, a review of the bank records revealed that there were no personnel expenses, no equipment expenses, and no computer costs for any of the 20 companies within the United States. There were simply no expenses consistent with the operation of a legitimate business in Pennsylvania or anywhere. Ultimately, the investigation was able to trace almost \$5 million transferred from American accounts to seven different accounts in Hong Kong -- where they are beyond our reach.

Credit Cards

The Grand Jury was informed that it is not uncommon for small businesses to initially rely heavily upon credit cards. Throughout the course of this investigation, therefore, care was taken to search for credit cards that could be related to Chiu, Li, or the 20 companies. Fifteen traceable credit cards were identified. Of these fifteen credit cards, only seven incurred more than nominal debits. Of those seven credit cards, almost all of the debits were for personal expenses rather than business expenses. The Grand Jury learned that an American Express credit card linked to Li and a Citibank credit card linked to Chiu were the only two credit cards that were used on a regular basis. Between 2007 and 2018, \$220,380 was charged to Li's American Express card, primarily for personal expenses. Indeed, between March 2017 and April 2018 alone, Li purchased \$145,000 worth of Hermes merchandise. Chiu's Citibank credit card was utilized to make payments to Regus and other virtual business websites. The card was also used to purchase \$8,000 worth of computer products from Apple. Overall, most of the Citibank card charges were for personal expenses.

Mail and e-mail

The credit card statements established that, in addition to multiple Regus "mailbox" rental agreements, Chiu routinely paid for a ServCorp "mailbox" rental agreement in Hong Kong, which was then employed to rent an address for Global in Philadelphia. Some of the companies had their mail forwarded to addresses associated with "Bartholasiomail.com," which itself is simply a forwarding service. Li and Chiu also obtained an account with 1&1 Internet Inc. for e-mail addresses, domain sites and web addresses. And 1&1's records showed that Li and Chiu's account there hosted 27 different domain names and 105 e-mail addresses, linking them to every one of the 20 sham companies in question.

These e-mail addresses were used to communicate with the virtual office locations, the tax credit brokers, staff at the DCED and DOR, and accountants engaged to prepare some of the tax returns material to this investigation. Thousands of pages of e-mail communications from the Chiu/Li companies were obtained and entered into evidence in this case. The chart below shows e-mail addresses associated with each of the 20 companies.

Company Name	Email Address or Addresses
Abella, Inc.	fredr@abelleba.com
Accu Measurement & Testing, Inc. (AMT)	cc@amtinfo.com
Airolution, LLC.	bdev@airolution.com
Algorithm Expert, Inc.	admin@algorithmssystem.com
American Computing, Inc.	bredpatterson@americancpt.com
American Financial & Trading Research, Inc. (AFTR)	djones@frequentt.com
American High Frequency & Trading, Inc (AHFT)	nelson@ahft.info
American Measurement & Quantitative Methods, Inc. (AMQ)	mooreeric@theamq.com
Bpfg Googledatacenter, Inc. (BPG)	bgrp@googledatacenter.com
Cherry Pick, Inc.	justinr@cherreepick.com
Dataworks Analytic, Inc.	janderson@dataworksanalytic.info
EdigitalDataCenter, Inc. (Edigital)	ec@edigitaldatacenter.com
Global Technology Enterprises, Ltd. (Global)	hr@gtehome.com ; cc@gtehome.com ; waynec@gteems.com
Online Store Builder, Inc.	sbaker@on9storebuilder.com
Optionality Digitaldatacenter, Inc. (Optionality)	mclee@optionality.com
Optionbotic Algorithm Systems, Inc. (Optionbotic)	Daniel.presley@optionbotic.com
Orange Innovation, Inc.	Mike.sander@orangevation.com
Scientific Software International	henryford@ssissoftware.us
Swapformore, Inc.	lg@swapformore.com
WHLRC Futures & Trading Research, Inc.	moore@whlrc.com

The investigation determined that 41 University Drive, Suite 400 in Newtown, Pennsylvania – AMT's alleged address in Bucks County, where Chiu and Li lived – is actually a “virtual office” location owned by Regus. AMT entered into an agreement with Regus in 2009 for “mail only” services, meaning that Regus staff were to accept mail delivered for certain entities and individuals as identified by Chiu, and forward it to him at whatever address he instructed them to use. This agreement was supposed to be in effect between 2009 and May 31, 2019. However, the Grand Jury learned that Chiu stopped communicating with this location entirely in September 2018. He also stopped paying on his rental agreement and abandoned numerous pieces of mail there.

The investigation revealed that Chiu and Li communicated with the Newtown Regus location through an e-mail address identified as cc@amtinfo.com. Regus staff forwarded mail to “Chris Chiu, AccuMeasurement and Testing, Unit D, Tower 2, 38 San Ma Tau Street, Kwa Wan, Hong Kong.” Regus staff were instructed to accept mail pursuant to an agreement with Accu Measurement and Testing, Inc., for the following additional individuals and entities: AMT, Inc., Christopher [Wing Tat] Chiu, Ivy [Hui Yin] Li, Kenneth Chiu, Samson (or Sumson) Li, Wing Shun Chiu, Global Technic Enterprises, Ltd (“GTE”), Algorithm, Dataworks Analytics, and Airoolution. The investigation established that Newtown Regus was a key address in Chiu and Li's multiyear fraud as many of their illegal activities were routed to and from this location.

The Grand Jury reviewed many e-mails evidencing the tangled web. Jenny Kan, for example, an employee of Regus in Tsim Sha Tsui Kowloon, Hong Kong sent this e-mail in 2015 to various Regus employees in Pennsylvania:

Mr. Chris Chiu's requirement regarding to [sic] mailbox plus service in United States. Chris would like to subscribe for 6-7 mailbox plus with (sic) effective on December 15 from the below centers. Berwyn- Westlakes. Philadelphia - Market

Streets and One Liberty Place, Newtown - Penns Trail, Pittsburgh - Grant Streets, Exton - Eagleview Corporate Center. As Chris raised out [sic] his mother company Accu Measurement and Testing, Inc., has subscribed for numbers [sic] of mailbox plus service in United States without retainer for account setup. Kindly seek your approve [sic] we could arrange to proceed service for related accounts without retainer, many thanks.

Kan also e-mailed Regus locations in Pennsylvania (with a cc: to hr@gtehome.com, an address for one of the Chiu/Li companies) to place an order for rental of mailboxes at the following locations for the following companies:

Individual & Company Name	Regus Location
Bred Patterson (American Computing)	Philadelphia, One Liberty Place
Bruce Nelson (AHFT)	Pittsburgh
J. Anderson (Dataworks Analytics, Inc)	Exton
Eric Moore (AMQ)	Philadelphia- Market St.
Tony Edwards (Algorithm Expert, Inc)	Newtown- Penns Trail
Mike Sander (Orange Innovation)	Berwyn- Westlakes

The Grand Jury also reviewed a January 2016 e-mail from Kan, advising "Ally" at amtinc@gmail.com (one of Li's e-mail addresses) that mail for five of these companies would be forwarded to the Regus location in Hong Kong. She mentioned that many of the Pennsylvania centers were waiting for a required form providing identification. The Grand Jury learned that in order to rent a mailbox at one of the Regus locations, proof of identification was required. The evidence revealed, however, that most of the companies in question failed to supply the necessary form.

Chiu and Li did not limit their mail forwarding to addresses in Pennsylvania. Evidence established that they also used mail drops including a UPS store at 4023 Kennett Pike #50031 in Wilmington, Delaware, an Earth Class location at 427 North Tatnall Street in Wilmington, and

even an address at King's Capital 1 Banga Tower A16/F, 6,5 T. Bangkaew Bangplee, Samutprakarn, Thailand, 10540.

End results

Based on the evidence and testimony presented to the Grand Jury, it is clear that none of the twenty companies did any business entitling them to the Pennsylvania R&D and KIZ credits they obtained between 2012 and 2017. Nonetheless, they received a total of 89 such credits, and managed to sell 64 of them before the scheme was discovered. The chart below sets forth the details.

AMT

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2012	R&D	\$120,000.00	\$110,664.96
2012	KIZ	\$100,000.00	\$92,000.00
2013	R&D	\$161,478.00	\$148,535.00
2014	R&D	\$159,714.00	\$150,108.00
2015	R&D	\$221,665.00	\$208,356.00
2016	R&D	\$178,328.00	\$167,628.32
2017	R&D	\$279,466.00	\$262,698.00

Edigital

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2012	R&D	\$64,860.00	\$59,671.00
2012	KIZ	\$100,000.00	\$92,000.00
2013	R&D	\$97,103.00	\$91,276.00

2013	KIZ	\$100,000.00	\$92,000.00
2014	R&D	\$156,346.00	\$148,528.00
2014	KIZ	\$100,000.00	\$95,000.00
2015	R&D	\$209,186.00	\$198,726.70
2015	KIZ	\$100,000.00	\$92,000.00
2016	R&D	\$167,531.00	\$155,804.00
2016	KIZ	\$82,585.00	\$76,804.00
2017	R&D	\$262,545.00	\$244,167.00 <i>(Attempt)</i> <i>Not sold due to investigation</i>

Global

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2012	R&D	\$13,373.00	\$12,035.00
2012	KIZ	\$100,000.00	\$84,960.00
2013	R&D	\$42,826.00	\$38,972.00
2013	KIZ	\$100,000.00	\$91,000.00
2014	R&D	\$64,908.00	\$60,040.00
2014	KIZ	\$100,000.00	\$92,500.00
2015	R&D	\$94,429.00	\$89,708.00
2015	KIZ	\$100,000.00	\$92,500.00
2016	R&D	\$115,887.00	\$110,092.70 <i>(Attempt)</i> <i>Not sold due to investigation</i>
2016	KIZ	\$82,585.00	\$78,456.00 <i>(Attempt)</i> <i>Not sold due to investigation</i>

Airolution, LLC.

Year	Type of	Amount of	Amount Paid for
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Credit Applied for	Credit	Credit Awarded	Credit Transferred
2013	R&D	\$23,135.00	\$21,516.00
2013	KIZ	\$100,000.00	\$93,000.00
2014	R&D	\$56,285.00	\$52,626.00
2014	KIZ	\$100,000.00	\$95,000.00
2015	R&D	\$84,288.00	\$80,074.00
2015	KIZ	\$100,000.00	\$100,000.00
2016	R&D	\$68,725.00	\$65,289.00
2016	KIZ	\$82,585.00	\$78,455.75 <i>(Attempt) Not sold due to investigation</i>
2017	R&D	\$107,699.00	<i>(Attempt) Not sold due to investigation</i>

Abella, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2014	R&D	\$44,855.00	\$42,612.25
2014	KIZ	\$100,000.00	\$ 91,000.00
2015	R&D	\$77,532.00	\$73,655.40
2015	KIZ	\$100,000.00	\$95,000.00
2016	R&D	\$77,524.00	\$72,097.00
2016	KIZ	\$82,585.00	\$76,804.00
2017	R&D	\$117,471.00	\$109,248.00 <i>(Attempt) Not sold due to investigation</i>
2017	KIZ	\$79,905	<i>(Attempt) Not sold due to investigation</i>

American Computing, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2015	R&D	\$40,268.00	\$38,255.00
2016	R&D	\$70,651.00	63,473.00
2016	KIZ	\$82,585.00	\$78,456.00
2017	R&D	\$110,720.00	\$105,184.00 <i>(Attempt)</i> <i>Not sold due to investigation</i>

Scientific Software International, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2016	R&D	\$105,790.00	\$99,972.00
2017	R&D	\$165,789.00	<i>(Attempt)</i> <i>Not sold due to investigation</i>

Dataworks Analytic, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2016	R&D	\$146,213.00	\$138,902.00
2017	R&D	\$398,554.00	\$165,788.61 <i>(Attempt)</i> <i>Not sold due to investigation</i>

Orange Innovation, Inc.

Year Credit	Type of Credit	Amount of Credit	Amount Paid for Credit
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Applied for		Awarded	Transferred
2015	R&D	\$71,987.00	67,308.00
2016	R&D	\$73,441.00	\$70,871.00
2017	R&D	\$115,094.00	<i>(Attempt) Not sold due to investigation</i>

Online Store Builder, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2015	R&D	\$69,081.00	\$64,591.00
2015	KIZ	\$100,000.00	\$93,500.00
2016	R&D	\$74,601.00	\$70,549.00
2016	KIZ	\$82,585.00	\$78,456.00
2017	R&D	\$116,912.00	<i>(Attempt) Not sold due to investigation.</i>

Algorithm Expert, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2015	R&D	\$49,841.00	\$47,349.00
2016	R&D	\$45,257.00	\$42,994.00
2016	KIZ	\$82,585.00	\$78,456.00
2017	R&D	\$74,998.00	<i>(Attempt) Not sold due to investigation</i>

American Financial & Trading Research, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2015	R&D	\$31,023.00	\$29,472.00
2016	R&D	\$42,593.00	\$40,463.00
2017	R&D	\$167,134.00	\$158,777.00 <i>(Attempt)</i> <i>Not sold due to investigation</i>

American High Frequency and Trading Company

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2015	R&D	\$60,311.00	\$57,295.00
2015	KIZ	\$100,000.00	\$95,000.00
2016	R&D	\$65,149.00	\$61,892.00
2016	KIZ	\$82,585.00	\$78,456.00
2017	R&D	\$90,196.00	<i>(Attempt)</i> <i>Not sold due to investigation</i>

American Measurement and Quantitative Methods, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2015	R&D	\$59,564.00	\$56,586.00
2015	KIZ	\$100,000.00	\$95,000.00
2016	R&D	\$67,646.00	\$63,972.00
2016	KIZ	\$82,585.00	\$78,456.00

2017	R&D	\$106,102.00	\$100,797.00 (Attempt) Not sold due to investigation
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BGFP googledatacenter, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2016	R&D	\$245,933.00	\$233,636.00
2017	R&D	\$384,589.00	\$384,589.00 - (Attempt) Not sold due to. investigation.

WHLRC Electronic Options and Futures Trading Co.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2016	R&D	\$228,735.00	\$216,155.00
2017	R&D	\$357,634.00	\$357,634.00 (Attempt) Not sold due to investigation.

Optionality Digitaldatacenter, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2016	R&D	\$235,733.00	\$223,946.00
2017	R&D	\$364,493.00	\$364,493.00 - (Attempt) Not sold due to investigation

Swapformore, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2016	R&D	\$94,335.00	\$89,618.00
2017	R&D	\$147,364.00	\$147,364.00- <i>(Attempt)</i> <i>Not sold due to investigation</i>

Optionbotic Algorithm System, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2016	R&D	\$117,651.00	\$111,768.00
2017	R&D	\$184,205.00	\$184,205.00 <i>(Attempt)</i> <i>Not sold due to investigation.</i>

Cherry Pick, Inc.

Year Credit Applied for	Type of Credit	Amount of Credit Awarded	Amount Paid for Credit Transferred
2016	R&D	\$94,335.00	\$88,675.00
2017	R&D	\$184,262.00	\$148,262.00 <i>(Attempt)</i> <i>Not sold due to investigation.</i>