

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK

THE PEOPLE OF THE STATE OF NEW YORK

-against-

ERIC LANGAN,
TIMOTHY WINATA,
AHMED “ED” ANAKAR,
BRADLEY CHHAY,
SHAUN KEVLIN,
ALTON PLUNKETT,
RCI HOSPITALITY HOLDINGS, INC.,
PEREGRINE ENTERPRISES, INC. (d/b/a “RICK’S
CABARET”),
RCI DINING SERVICES (37TH STREET), INC.
(d/b/a “VIVID CABARET”), and
RCI 33RD STREET VENTURES, INC. (d/b/a
“HOOPS CABARET AND SPORTS BAR”),

Defendants.

INDICTMENT

73671/2025

THE GRAND JURY OF THE COUNTY OF NEW YORK, by this indictment, accuses Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Shaun Kevlin, Alton Plunkett, RCI Hospitality Holdings, Inc., Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”), RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”), and RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CONSPIRACY IN THE FOURTH DEGREE**, in violation of Penal Law §105.10(1), committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about September 6, 2010, to on or about January 10, 2024, with intent that conduct constituting the crimes of Bribery in the Second Degree, in violation of Penal Law § 200.03, and Bribe Receiving in the Second Degree, in violation of Penal Law § 200.11, said crimes being C felonies, be performed, agreed with one and more persons to engage in and cause the performance of such conduct.

THE DEFENDANTS AND CONSPIRATORS

Defendant RCI Hospitality Holdings, Inc. (“RCI”) is a publicly traded corporation, listed on the NASDAQ stock exchange under the ticker symbol “Rick,” and incorporated in the State of Texas. Its principal place of business is 10737 Cutten Road, Houston, Texas. Until on or about August 6, 2014, RCI was known by the name “Rick’s Cabaret International, Inc.” Through its subsidiaries, RCI

owns and operates more than 60 strip clubs and restaurants throughout the United States, including three located in New York County.

Defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) (“Rick’s Cabaret”) is and at all relevant times has been a wholly owned and operated subsidiary of RCI, incorporated in the State of New York. Rick’s Cabaret maintains its principal place of business at 50 West 33rd Street in New York County.

Defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) (“Vivid Cabaret”) is and, since on or about September 1, 2013, has been a wholly owned and operated subsidiary of RCI, incorporated in the State of New York. Vivid Cabaret maintains its principal place of business at 61 West 37th Street in New York County.

Defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) (“Hoops Cabaret”) is, and since on or about March 1, 2016, has been a wholly owned subsidiary of RCI, incorporated in the State of New York. Hoops Cabaret maintains its principal place of business at 48 West 33rd Street in New York County.

Defendant Eric Langan (“Langan”) is and at all relevant times has been the Chief Executive Officer, President, and Chairman of the Board of Directors of RCI. Langan also is and has been the president of Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret since their formation and operation by RCI. At all relevant times, Langan supervised and controlled all of the business and affairs of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. As such, he is a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Bradley Chhay (“Chhay”) is, and since on or about September 14, 2020, has been the Chief Financial Officer of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. Chhay is and has been chiefly responsible for managing all financial functions and strategy, accounting systems, corporate development, mergers and acquisitions, and integration for RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. As such, he is a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Unindicted Co-Conspirator 1 served as the Chief Financial Officer of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret from at least the start of the conspiracy through on or about September 14, 2020. As such, he was a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Ahmed “Ed” Anakar (“Anakar”) is and at all relevant times has been the President and Director of Operations for RCI Management Services, Inc. (“RCIMS”), a wholly owned and

operated subsidiary of RCI. Although not formally employed by RCI, Anakar has at all relevant times in practice and as a matter of fact acted as the Director of Operations and Chief Operating Officer of RCI, Rick's Cabaret, Vivid Cabaret, and Hoops Cabaret and is charged with supervision and management of their daily operations. As such, he served as a high managerial agent of RCI, Rick's Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Shaun Kevlin ("Kevlin") is and, since on or about October 5, 2023, has been the Assistant Director of Nightclub Operations for RCIMS. From at least the start of the conspiracy until on or about 2013, Kevlin served as a bartender, Manager, and Assistant General Manager for Rick's Cabaret. From on or about 2013 until on or about October 5, 2023, Kevlin was a Regional Manager and Vice President of Nightclub Operations for the Northeast for RCIMS with supervision over the daily operations of Rick's Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Timothy Winata ("Winata") is and at all relevant times has been a controller and accountant for RCIMS, RCI, Rick's Cabaret, Vivid Cabaret, and Hoops Cabaret.

At all relevant times, Alton Plunkett ("Plunkett") was employed by the New York State Department of Taxation and Finance ("DTF") in Brooklyn, New York as an auditor, Team Leader, and supervisor of sales tax audits with responsibility for conducting and overseeing audits of Rick's Cabaret, Vivid Cabaret, and Hoops Cabaret. Plunkett retired from DTF on or about April 30, 2024. During the period of the conspiracy, Plunkett conducted and supervised at least six tax audits of RCI-owned strip clubs in New York County: (1) a sales tax audit of Rick's Cabaret that was conducted from on or September 28, 2006 through on or about February 1, 2011; (2) a sales tax audit of Rick's Cabaret that was conducted from on or about January 4, 2011, through on or about November 8, 2011; (3) a fixed assets and capital expenditures audit of Vivid Cabaret that was conducted from on or about June 20, 2014, through on or about June 13, 2017; (4) a sales tax audit of Vivid Cabaret that was conducted from on or about July 7, 2016, through on or about January 29, 2019; (5) a sales tax audit of Hoops Cabaret that was conducted from October 29, 2018, through February 8, 2022; and (6) a sales tax audit of Vivid Cabaret that was conducted from on or about March 4, 2022, through October 23, 2023.

THE SCHEME

Beginning from at least on or about September 6, 2010, through on or about January 14, 2024, the defendants and others operated and devised a scheme in which RCI, RCIMS, Rick's Cabaret, Vivid Cabaret, and Hoops Cabaret (collectively the "RCI Companies") and their officers, employees, and

agents conspired and schemed with Plunkett, each other, and others to provide illegal bribes to Plunkett while Plunkett conducted and supervised tax audits of Rick's Cabaret, Vivid Cabaret, and Hoops Cabaret (collectively the "RCI New York Strip Clubs"). The object of the conspiracy was to induce Plunkett to aid the RCI Companies' prior and continuing commission of criminal tax fraud in which the RCI New York Strip Clubs failed to collect from their customers and pay to the State of New York the full amount of sales tax that should have been collected and paid on sales at strip clubs located in New York County.

At all relevant times, the RCI New York Strip Clubs sold "Dance Dollars" to their customers. Dance Dollars are and were redeemable at the RCI New York Strip Clubs for entertainment and amusement and for use of the facilities, including private dances. The RCI New York Strip Clubs also charged their customers a service charge of 20 to 25 percent in addition to the face value of the Dance Dollars. As such, both the sale of Dance Dollars and the service charge imposed by RCI qualified as an "admission charge" to a "place of amusement" and were subject to a combined sales tax rate of 8.875 percent for the City and State of New York and the Metropolitan Commuter Transportation District surcharge. The conspirators willfully failed to and caused the RCI New York Strip Clubs to fail to collect from their customers and pay to the State of New York sales tax on such sales despite being aware that the collection and payment of such taxes were legally required.

To conceal and perpetuate their ongoing sales tax fraud, the conspirators agreed with each other and with others to provide bribes to Plunkett and for Plunkett to receive such bribes. The object of the conspiracy was to induce Plunkett to not assess and penalize the RCI New York Strip Clubs for their failure to collect and pay sales tax during pending and future audits conducted by DTF. In furtherance of the conspiracy, the defendants agreed with each other and others to provide Plunkett with complimentary admission to and private dances at the RCI New York Strip Clubs and Tootsies Cabaret in Miami, Florida, which is also owned and operated by RCI. From 2012 through 2023, the RCI Companies and their officers, employees, and agents provided Plunkett with at least 13 different complementary multi-day trips to its strip clubs in and around Miami, Florida, including Tootsie's Cabaret. Winata traveled from Texas and Plunkett from New York to meet in Florida for such trips. During these trips, Winata accompanied Plunkett to RCI-owned strip clubs and provided Plunkett with complimentary hotel stays, restaurant meals, and up to several thousand dollars' worth of private dances per day at RCI-owned strip clubs. Additionally, on at least 10 occasions from 2010 through 2021, Winata traveled to New York County from Houston, Texas to provide Plunkett with illegal bribes in the form of complimentary restaurant meals and admission to and private dances at the RCI

New York Strip Clubs. Langan, Anakar, and Chhay authorized and directed Winata to travel to New York County and Florida for the purpose of bribing Plunkett. Anakar, Langan, and Kevlin provided and authorized and directed employees and managers of RCI-owned strip clubs in New York County and Florida to provide Winata with cash and Dance Dollars to give to Plunkett. As part of the conspiracy, the conspirators agreed with each other and others to falsify the business records of the RCI New York Strip Clubs and RCI-owned and operated strip clubs in Florida to record the bribe payments to Plunkett as “promo,” “promotion,” “promotional,” “misc.,” or “miscellaneous” expenses.

In exchange for the illegal benefits provided to him, Plunkett agreed to and did aid and further the ongoing commission of criminal tax fraud in which the conspirators and the RCI New York Strip Clubs failed to collect from their customers and pay to the State of New York over \$8 million in sales taxes that should have been collected and paid on the sales of Dance Dollars during the course of the conspiracy. As part of the conspiracy, the conspirators agreed with each other and others that during sales tax audits that Plunkett conducted and supervised for DTF of the RCI New York Strip Clubs, he would assess substantially less in unpaid sales taxes, interest, and penalties than were due. The conspirators also agreed with each other and others that Plunkett would improperly take official action to prevent and impede DTF from conducting additional routine sales tax audits of Rick’s Cabaret, RCI’s most profitable strip club in New York County.

OVERT ACTS

In the course of and in furtherance of the conspiracy, the coconspirators committed and caused to be committed the following overt acts:

- 1) On September 6, 2010, Plunkett emailed Winata: “Let me know when your are coming up to New York to review the workpapers and to confirm the final amount. We will close the case in Miami.”
- 2) On June 13, 2012, Plunket texted Winata: “Do you want me to bring the official forms to close the case or let me know when you want to close the case. I will also give you and official letter that I have recommended that there shoud be no follow audit because your company reporting correctly and kept good records and that it is not productive to do a follow up audit.”
- 3) On August 4, 2014, Winata texted Anakar: “Alton is coming to club tonight. I will have to ‘entertainment’ him.”

4) On November 27, 2015, Plunkett texted Winata, in part: “I have been trying to get in touch with you to schedule an appointment to meet and finish up RCI Dining/Vivid. I know that you are a very busy person but this case is getting old auditor Olga said that she is not hearing from you.”

5) On June 15, 2016, Winata texted Anakar: “Ed, can i have \$300 payouts? I plan to take him out for dinner after this to minimize time in club.”

6) On June 16, 2016, Unindicted Co-Conspirator 1 texted Winata: “Are you and Alton having fun at the club?”

7) On June 15, 2017, Winata texted Anakar: “Ed, we are at Rick’s, just finished preliminary discussions on audit scope and lunch. They said they would work with me, but at the same time, gave me copies of court rulings??? He has his staff with him. He had to play tough, I guess. He would stay after his staff left. We may need to pamper him more this time.”

8) On April 10, 2018, Winata texted Anakar: “Ed, good evening! I made a mistake informing Alton that I got here today so I am here at Rick’s with him. Would you approve \$1000 for tonight? I will try not to use it all. Whatever leftover, I will use it tomorrow.”

9) On April 11, 2018, Kevlin provided Winata with \$1,000 cash.

10) On April 12, 2018, Langan texted Anakar: “We need to talk about New York and dance dollars” and “We are going to be hit by 3m in sales taxes soon.”

11) On April 12, 2018, Langan texted Anakar: “I think I got the sales taxes in New York to 350 plus interest possibly. Tim is discussing with the auditor tonight ;)”

12) On April 12, 2018, Kevlin texted Langan: “Hey buddy, reached out to Ed. Not sure how quickly he will get back. Tim guest would like another \$1500. Would do a promo pay out in cage. We did \$2k yesterday.”

13) On April 12, 2018, Langan texted Kevlin: “That’s fine. Go ahead.”

14) On April 12, 2018, through April 13, 2018, Anakar and Kevlin created and caused to be created a false receipt and Sales Report that listed a \$1,500 bribe to Plunkett paid by an RCI-owned strip club as an expense for a club “promotion.”

15) On June 13, 2018, Plunkett texted Winata: “Where should I meet you. I have some Court Cases on night clubs for you.”

16) On June 15, 2018, Kevlin texted Anakar: “Hopefully he really makes something happen” and “So many sketchy people in the public sector.”

17) On October 4, 2018, Winata texted Anakar: “I told him that \$1.1M is beyond me. The case will be transferref to Phil, Eric or Audit Commitee. We may even hire BDO to handle it. He was

scared to lose this 'benefit'. So he told me that he would try to find another 20-30% discount for me. :)"

18) On October 5, 2018, Winata texted Langan: "We need to increase the price of dance dollars to cover sales tax."

19) On October 5, 2018, Langan texted Winata: "We can't Tim. We need to change the way we book this shit. So we only book the Net and not all of the dance dollars."

20) On December 4, 2018, Langan signed a DTF Statement of Proposed Audit Change for Sales and Use Tax, agreeing to settle an audit of Vivid Cabaret for \$838,888.82.

21) On December 12, 2018, Plunkett texted Winata: "Congratulations to you my friend, you have done a wonderful job. Thanks for your consent and today we received your down payment check. That's the way people do business in this country. Everyone is happy. You deserve a promotion .. keep the good work and we will Clebbrate in Florida early next year. Thanks for your cooperation."

22) On January 29, 2019, Plunkett signed a Field Audit Report, settling an audit of Vivid Cabaret for \$838,888.82.

23) On February 13, 2019, Winata texted Langan: "Eric, Alton (NY sales tax auditor) asked if we can go to FL at end of month. He reminded me that I have been too quiet after the settlement. I told him I have been busy with K and Q. Is it OK? Please inform."

24) On February 13, 2019, Langan texted Winata: "Whatever you think is fine."

25) On February 16, 2019, Winata rented and paid for hotel rooms for himself and Plunkett in Hollywood, Florida for February 26, 2019, to March 1, 2019.

26) On February 26, 2019, Winata texted Anakar: "Hi, Ed. We are planning to go to club. Whom (which manager) should I ask to take care of Alton?"

27) On February 27, 2019, Plunkett texted Winata: "I am back from dancing . I need some more dancing dollars."

28) On February 27, 2019, Anakar texted Individual-1: "Give Tim \$1,000 from the safe."

29) On May 18, 2019, Winata rented and paid for hotel rooms for himself and Plunkett in Hollywood, Florida for May 28, 2019, through May 31, 2019.

30) On October 17, 2021, Plunkett texted Winata: "You will look very good in the end. We will celebrate big-time???"

31) On December 15, 2021, Anakar directed Individual-1 to give Winata \$500, which was intended as a bribe to Plunkett, and to falsely record this money in the Daily Sales Report for Tootsie's Cabaret as a promotional expense.

32) On January 18, 2022, Chhay signed a DTF Statement of Proposed Audit Change for Sales and Use Tax, agreeing to settle an audit of Hoops Cabaret for \$200,773.91.

33) On February 7, 2022, Plunkett signed a Field Audit Report, settling an audit of Hoops Cabaret for \$200,773.91.

34) On February 17, 2022, Plunkett texted Winata: "Tim, I'm finished with the girl. I'm sitting down stairs."

35) On February 23, 2022, Plunkett texted Winata, in part: "This was the best trip I had in Florida. The girls were very beautiful and nice. On Thursday night there so many beautiful women. That's why I do many lap dances instead of going to the room. I hope we can have another trip before the Summer. Thanks again for making making the trip great and better before."

36) On November 16, 2022, Chhay texted Anakar: "You let Tim go tootsies unsupervised?"

37) On or about June 13, 2023, at 11:34 a.m., Chhay texted Langan and Anakar: "New York sales tax. Auditor asked to meet in FL next week to discuss audit result. What do you think?"

38) On or about June 13, 2023, at 11:44 a.m., Langan called Chhay.

39) On or about June 13, 2023, at 11:57 a.m., Chhay emailed Anakar with the subject line "Sales Tax Florida Guy" and wrote: "Let me know what you think. Its still in audit under that guys purview. Historicallly hes 1/3 of the initial he sends. So 200k - try to land at 70k. Once this is done 37th street should be out of the way for a while if we can get him to write us in the good guys bucket list."

40) On or about June 13, 2023, at 1:59 p.m., Anakar emailed Chhay: "No more than 70."

41) On or about June 13, 2023, at 2:39 p.m., Winata texted Chhay: "Should I meet with him next week?"

42) On or about June 13, 2023, at 2:39 p.m., Chhay texted Winata: "Yes" and "Try to get him under 70."

43) On or about September 1, 2023, at 6:44 p.m., Chhay emailed Langan and Anakar with the subject line "Fwd: NY Sales Tax Audit" and wrote: "Wow. Tim is clutch. But it did come with conditions. I'll tell you when I talk to you. Tim asked if this can be his last one. No more dealing with this type."

44) On or about September 1, 2023, at 6:44 p.m., Chhay texted Langan and Anakar: "Tim got the guy to \$47k in vivid New York. But owes him a couple trips ed. And he said he has to keep his word. I'll update ya."

45) On September 20, 2023, Chhay signed a DTF Statement of Proposed Audit Change and Use Tax form, agreeing to settle an audit of Vivid Cabaret for \$47,342.92.

46) On October 6, 2023, Langan emailed Winata "Approved," approving the reimbursement of Winata by RCI for the cost of airline tickets, hotel rooms, restaurant meals, and a car rental used to bribe Plunkett during a trip to Florida from September 26, 2023, to September 29, 2023.

47) On October 13, 2023, Plunkett signed a Field Audit Report, settling an audit of Vivid Cabaret for \$47,342.92.

48) On December 6, 2023, Winata texted Anakar: "Hi Ed. Alton called last night and asked whether I could take him to FL next week from Dec 12 to 15. Remember in the beginning the tax on Vivid audit was \$190K plus interest. We wanted it to be \$70K. While we were at Expo I told him that I would take him to FL once if he could get it down to that amount. He asked what it would take for him to go twice. I told him that it cost us \$13K - \$14K each time we made the trip. So, if he could reduce it by \$30K, I would split it. I would take him to FL once more. He managed to reduce it by \$35K. We saved \$35K in tax or \$43K including interest. Are you going to be in Miami next week? Please inform."

49) On December 12, 2023, Anakar texted Winata: "I approved \$5k so you have left over for tomorrow."

50) On January 10, 2024, Langan emailed Winata "Approved," approving the reimbursement of Winata by RCI for the cost of airline tickets, hotel rooms, restaurant meals, and a car rental used to bribe Plunkett during a trip to Florida from December 12, 2023 to December 15, 2023.

COUNT 2

AND THE GRAND JURY AFORESAID, by this indictment, further accuses Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, RCI Hospitality Holdings, Inc., Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”), RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”), and RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CONSPIRACY IN THE FOURTH DEGREE**, in violation of Penal Law § 105.10(1), committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about September 1, 2011, to on or about June 21, 2024, with intent that conduct constituting the crime of Criminal Tax Fraud in the Second Degree, in violation of Tax Law § 1805, a C felony, be performed, agreed with one and more persons to engage in and cause the performance of such conduct.

THE DEFENDANTS AND CONSPIRATORS

Defendant RCI Hospitality Holdings, Inc. (“RCI”) is a publicly traded corporation, listed on the NASDAQ stock exchange under the ticker symbol “Rick,” and incorporated in the State of Texas. Its principal place of business is 10737 Cutten Road, Houston, Texas. Until on or about August 6, 2014, RCI was known by the name “Rick’s Cabaret International, Inc.” Through its subsidiaries, RCI owns and operates more than 60 strip clubs and restaurants throughout the United States, including three located in New York County.

Defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) (“Rick’s Cabaret”) is and at all relevant times has been a wholly owned and operated subsidiary of RCI, incorporated in the State of New York. Rick’s Cabaret maintains its principal place of business at 50 West 33rd Street in New York County.

Defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) (“Vivid Cabaret”) is and, since on or about September 1, 2013, has been a wholly owned and operated subsidiary of RCI, incorporated in the State of New York. Vivid Cabaret maintains its principal place of business at 61 West 37th Street in New York County.

Defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) (“Hoops Cabaret”) is, and since on or about March 1, 2016, has been a wholly owned subsidiary of RCI, incorporated in the State of New York. Hoops Cabaret maintains its principal place of business at 48 West 33rd Street in New York County.

Defendant Eric Langan (“Langan”) is and at all relevant times has been the Chief Executive Officer, President, and Chairman of the Board of Directors of RCI. Langan also is and has been the president of Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret since their formation and operation by RCI. At all relevant times, Langan supervised and controlled all of the business and affairs of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. As such, he is a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Bradley Chhay (“Chhay”) is, and since on or about September 14, 2020, has been the Chief Financial Officer of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. Chhay is and has been chiefly responsible for managing all financial functions and strategy, accounting systems, corporate development, mergers and acquisitions, and integration for RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. As such, he is a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Unindicted Co-Conspirator 1 served as the Chief Financial Officer of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret from at least the start of the conspiracy through on or about September 14, 2020. As such, he was a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Ahmed “Ed” Anakar (“Anakar”) is and at all relevant times has been the President and Director of Operations for RCI Management Services, Inc. (“RCIMS”), a wholly owned and operated subsidiary of RCI. Although not formally employed by RCI, Anakar has at all relevant times in practice and as a matter of fact acted as the Director of Operations and Chief Operating Officer of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret and is charged with supervision and management of their daily operations. As such, he served as a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Timothy Winata (“Winata”) is and at all relevant times has been a controller and accountant for RCIMS, RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

At all relevant times, Alton Plunkett (“Plunkett”) was employed by the New York State Department of Taxation and Finance (“DTF”) in Brooklyn, New York as an auditor, Team Leader and supervisor of sales tax audits with responsibility for conducting and overseeing audits of Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. Plunkett retired from DTF on or about April 30, 2024. During the period of the conspiracy, Plunkett conducted and supervised at least six tax audits of RCI-owned strip clubs in New York County: (1) a sales tax audit of Rick’s Cabaret that was conducted from on or September 28, 2006, through on or about February 1, 2011; (2) a sales tax audit of Rick’s

Cabaret that was conducted from on or about January 4, 2011 through on or about November 8, 2011; (3) a fixed assets and capital expenditures audit of Vivid Cabaret that was conducted from on or about June 20, 2014, through on or about June 13, 2017; (4) a sales tax audit of Vivid Cabaret that was conducted from on or about July 7, 2016, through on or about January 29, 2019; (5) a sales tax audit of Hoops Cabaret that was conducted from October 29, 2018, through February 8, 2022; and (6) a sales tax audit of Vivid Cabaret that was conducted from on or about March 4, 2022, through October 23, 2023.

THE SCHEME

During the course of the conspiracy, the defendants and others agreed with each other and others to operate and devise a scheme in which Rick's Cabaret, Vivid Cabaret, and Hoops Cabaret (collectively the "RCI New York Strip Clubs") willfully engaged in, and willfully caused others to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendants failed to collect any tax required to be collected under article twenty-eight and pursuant to the authority of article twenty-nine of the Tax Law.

At all relevant times, the RCI New York Strip Clubs sold "Dance Dollars" to their customers. Dance Dollars are and were redeemable at the RCI New York Strip Clubs for entertainment and amusement and for use of the facilities, including private dances. The RCI New York Strip Clubs also charged their customers a service charge of 20 to 25 percent in addition to the face value of the Dance Dollars. As such, both the sale of Dance Dollars and the service charge imposed by RCI qualified as an "admission charge" to a "place of amusement" and were subject to a combined sales tax rate of 8.875 percent for the City and State of New York and the Metropolitan Commuter Transportation District surcharge. The conspirators willfully failed to and caused the RCI New York Strip Clubs to fail to collect from their customers and pay to the State of New York sales tax on such sales despite being aware that the collection and payment of such taxes were legally required.

To conceal and perpetuate their ongoing sales tax fraud, the conspirators agreed with each other and with others to provide bribes to Plunkett and for Plunkett to receive such bribes. The object of the conspiracy was to induce Plunkett to not assess and penalize the RCI New York Strip Clubs for their failure to collect and pay sales tax during pending and future audits conducted by DTF. In furtherance of the conspiracy, the defendants agreed with each other and others to provide Plunkett with complimentary admission to and private dances at the RCI New York Strip Clubs and Tootsies Cabaret in Miami, Florida, which is also owned and operated by RCI. From 2012 through 2023, the

RCI Companies and their officers, employees, and agents provided Plunkett with at least 13 different complementary multi-day trips to its strip clubs in and around Miami, Florida, including Tootsie's Cabaret. Winata traveled from Texas and Plunkett from New York to meet in Florida for such trips. During these trips, Winata accompanied Plunkett to RCI-owned strip clubs and provided Plunkett with complimentary hotel stays, restaurant meals, and up to several thousand dollars' worth of private dances per day at RCI-owned strip clubs. Additionally, on at least 10 occasions from 2010 through 2021, Winata traveled to New York County from Houston, Texas to provide Plunkett with illegal bribes in the form of complimentary restaurant meals and admission to and private dances at the RCI New York Strip Clubs. Langan, Anakar, and Chhay authorized and directed Winata to travel to New York County and Florida for the purpose of bribing Plunkett. Anakar, Langan, and Kevlin provided and authorized and directed employees and managers of RCI-owned strip clubs in New York County and Florida to provide Winata with cash and Dance Dollars to give to Plunkett. As part of the conspiracy, the conspirators agreed with each other and others to falsify the business records of the RCI New York Strip Clubs and RCI-owned and operated strip clubs in Florida to record the bribe payments to Plunkett as "promo," "promotion," "promotional," "misc.," or "miscellaneous" expenses.

In exchange for the illegal benefits provided to him, Plunkett agreed to and did aid and further the object of the conspiracy in which the conspirators and the RCI New York Strip Clubs failed to collect from their customers and pay to the State of New York over \$8 million in sales taxes that should have been collected and paid on the sales of Dance Dollars during the course of the conspiracy. As part of the conspiracy, the conspirators agreed with each other and others that during sales tax audits that Plunkett conducted and supervised for DTF of the RCI New York Strip Clubs, he would assess substantially less in unpaid sales taxes, interest, and penalties than were due. The conspirators also agreed with each other and others that Plunkett would improperly take official action to prevent and impede DTF from conducting additional routine sales tax audits of Rick's Cabaret, RCI's most profitable strip club in New York County.

OVERT ACTS

In the course of and in furtherance of the conspiracy, the coconspirators committed and caused to be committed the following overt acts:

- 1) On June 13, 2012, Plunkett texted Winata: "Do you want me to bring the official forms to close the case or let me know when you want to close the case. I will also give you an official letter

that I have recommended that there should be no follow audit because your company reporting correctly and kept good records and that it is not productive to do a follow up audit.”

2) On or about July 12, 2012, Winata signed a Statement of Proposed Audit Change for Sales and Use Tax, settling an audit of Rick’s Cabaret for \$6,342.72.

3) On or about November 21, 2012, Plunkett signed a Field Audit Report, settling an audit of Rick’s Cabaret for \$6,342.72, in which Plunkett falsely certified: “I did not nor do I now have any interest, personal, financial or otherwise, in said taxpayer; and there is no relationship existing between the taxpayer and me which are inconsistent with my official duties.”

4) On August 4, 2014, Winata texted Anakar: “Alton is coming to club tonight. I will have to ‘entertainment’ him.”

5) On November 27, 2015, Plunkett texted Winata, in part: “I have been trying to get in touch with you to schedule an appointment to meet and finish up RCI Dining/Vivid. I know that you are a very busy person but this case is getting old auditor Olga said that she is not hearing from you.”

6) On June 15, 2016, Winata texted Anakar: “Ed, can i have \$300 payouts? I plan to take him out for dinner after this to minimize time in club.”

7) On June 16, 2016, Unindicted Co-Conspirator 1 texted Winata: “Are you and Alton having fun at the club?”

8) On or about March 1, 2017, to on or about March 21, 2018, Langan, Unindicted Co-Conspirator-1, Anakar, Winata, Plunkett, and RCI committed the crime of Criminal Tax Fraud in the First Degree, Tax Law § 1806, in that they willfully failed to collect and caused another to fail to collect \$1,360,656.78 in sales tax for the period of March 1, 2017, to February 28, 2018.

9) On June 15, 2017, Winata texted Anakar: “Ed, we are at Rick’s, just finished preliminary discussions on audit scope and lunch. They said they would work with me, but at the same time, gave me copies of court rulings??? He has his staff with him. He had to play tough, I guess. He would stay after his staff left. We may need to pamper him more this time.”

10) On April 10, 2018, Winata texted Anakar: “Ed, good evening! I made a mistake informing Alton that I got here today so I am here at Rick’s with him. Would you approve \$1000 for tonight? I will try not to use it all. Whatever leftover, I will use it tomorrow.”

11) On April 11, 2018, Kevlin provided Winata with \$1,000 cash.

12) On April 12, 2018, Langan texted Anakar: “We need to talk about New York and dance dollars” and “We are going to be hit by 3m in sales taxes soon.”

13) On April 12, 2018, Langan texted Anakar: “I think I got the sales taxes in New York to 350 plus interest possibly. Tim is discussing with the auditor tonight ;)”

14) On April 12, 2018, Kevlin texted Langan: “Hey buddy, reached out to Ed. Not sure how quickly he will get back. Tim guest would like another \$1500. Would do a promo pay out in cage. We did \$2k yesterday.”

15) On April 12, 2018, Langan texted Kevlin: “That’s fine. Go ahead.”

16) On April 12, 2018, through April 13, 2018, Anakar and Kevlin created and caused to be created a false receipt and Sales Report that listed a \$1,500 bribe to Plunkett paid by an RCI-owned strip club as an expense for a club “promotion.”

17) On June 13, 2018, Plunkett texted Winata: “Where should I meet you. I have some Court Cases on night clubs for you.”

18) On June 15, 2018, Kevlin texted Anakar: “Hopefully he really makes something happen” and “So many sketchy people in the public sector.”

19) On October 4, 2018, Winata texted Anakar: “I told him that \$1.1M is beyond me. The case will be transferref to Phil, Eric or Audit Commitee. We may even hire BDO to handle it. He was scared to lose this ‘benefit’. So he told me that he would try to find another 20-30% discount for me. :)”

20) On October 5, 2018, Winata texted Langan: “We need to increase the price of dance dollars to cover sales tax.”

21) On October 5, 2018, Langan texted Winata: “We can’t Tim. We need to change the way we book this shit. So we only book the Net and not all of the dance dollars.”

22) On December 4, 2018, Langan signed a DTF Statement of Proposed Audit Change for Sales and Use Tax, agreeing to settle an audit of Vivid Cabaret for \$838,888.82.

23) On December 12, 2018, Plunkett texted Winata: “Congratulations to you my friend, you have done a wonderful job. Thanks for your consent and today we received your down payment check. That’s the way people do business in this country. Everyone is happy. You deserve a promotion .. keep the good work and we will Clebbrate in Florida early next year. Thanks for your cooperation.”

24) On January 29, 2019, Plunkett signed a Field Audit Report, settling an audit of Vivid Cabaret for \$838,888.82.

25) On February 13, 2019, Winata texted Langan: “Eric, Alton (NY sales tax auditor) asked if we can go to FL at end of month. He reminded me that I have been too quiet after the settlement. I told him I have been busy with K and Q. Is it OK? Please inform.”

- 26) On February 13, 2019, Langan texted Winata: “Whatever you think is fine.”
- 27) On February 16, 2019, Winata rented and paid for hotel rooms for himself and Plunkett in Hollywood, Florida for February 26, 2019, to March 1, 2019.
- 28) On February 26, 2019, Winata texted Anakar: “Hi, Ed. We are planning to go to club. Whom (which manager) should I ask to take care of Alton?”
- 29) On February 27, 2019, Plunkett texted Winata: “I am back from dancing . I need some more dancing dollars.”
- 30) On February 27, 2019, Anakar texted Individual-1: “Give Tim \$1,000 from the safe.”
- 31) On May 18, 2019, Winata rented and paid for hotel rooms for himself and Plunkett in Hollywood, Florida for May 28, 2019, through May 31, 2019.
- 32) On or about March 1, 2021 to on or about March 22, 2022, Langan, Chhay, Anakar, Winata, Plunkett, and RCI committed the crime of Criminal Tax Fraud in the Second Degree, Tax Law § 1805, in that they willfully failed to collect and caused another to fail to collect \$190,259.22 in sales tax for the period of March 1, 2021 to February 28, 2022.
- 33) On October 17, 2021, Plunkett texted Winata: “You will look very good in the end. We will celebrate big-time???”
- 34) On December 15, 2021, Anakar directed Individual-1 to give Winata \$500, which was intended as a bribe to Plunkett, and to falsely record this money in the Daily Sales Report for Tootsie’s Cabaret as a promotional expense.
- 35) On January 18, 2022, Chhay signed a DTF Statement of Proposed Audit Change for Sales and Use Tax, agreeing to settle an audit of Hoops Cabaret for \$200,773.91.
- 36) On February 7, 2022, Plunkett signed a Field Audit Report, settling an audit of Hoops Cabaret for \$200,773.91.
- 37) On February 17, 2022, Plunkett texted Winata: “Tim, I’m finished with the girl. I’m sitting down stairs.”
- 38) On February 23, 2022, Plunkett texted Winata, in part: “This was the best trip I had in Florida. The girls were very beautiful and nice. On Thursday night there so many beautiful women. That’s why I do many lap dances instead of going to the room. I hope we can have another trip before the Summer. Thanks again for making making the trip great and better before.”
- 39) On November 16, 2022, Chhay texted Anakar: “You let Tim go tootsies unsupervised?”

40) On or about June 13, 2023, at 11:34 a.m., Chhay texted Langan and Anakar: “New York sales tax. Auditor asked to meet in FL next week to discuss audit result. What do you think?”

41) On or about June 13, 2023, at 11:44 a.m., Langan called Chhay.

42) On or about June 13, 2023, at 11:57 a.m., Chhay emailed Anakar with the subject line “Sales Tax Florida Guy” and wrote: “Let me know what you think. Its still in audit under that guys purview. Historically hes 1/3 of the initial he sends. So 200k - try to land at 70k. Once this is done 37th street should be out of the way for a while if we can get him to write us in the good guys bucket list.”

43) On or about June 13, 2023, at 1:59 p.m., Anakar emailed Chhay: “No more than 70.”

44) On or about June 13, 2023, at 2:39 p.m., Winata texted Chhay: “Should I meet with him next week?”

45) On or about June 13, 2023, at 2:39 p.m., Chhay texted Winata: “Yes” and “Try to get him under 70.”

46) On or about September 1, 2023, at 6:44 p.m., Chhay emailed Langan and Anakar with the subject line “Fwd: NY Sales Tax Audit” and wrote: “Wow. Tim is clutch. But it did come with conditions. I’ll tell you when I talk to you. Tim asked if this can be his last one. No more dealing with this type.”

47) On or about September 1, 2023, at 6:44 p.m., Chhay texted Langan and Anakar: “Tim got the guy to \$47k in vivid New York. But owes him a couple trips ed. And he said he has to keep his word. I’ll update ya.”

48) On September 20, 2023, Chhay signed a DTF Statement of Proposed Audit Change and Use Tax form, agreeing to settle an audit of Vivid Cabaret for \$47,342.92.

49) On October 6, 2023, Langan emailed Winata “Approved,” approving the reimbursement of Winata by RCI for the cost of airline tickets, hotel rooms, restaurant meals, and a car rental used to bribe Plunkett during a trip to Florida from September 26, 2023, to September 29, 2023.

50) On October 13, 2023, Plunkett signed a Field Audit Report, settling an audit of Vivid Cabaret for \$47,342.92.

51) On December 6, 2023, Winata texted Anakar: “Hi Ed. Alton called last night and asked whether I could take him to FL next week from Dec 12 to 15. Remember in the beginning the tax on Vivid audit was \$190K plus interest. We wanted it to be \$70K. While we were at Expo I told him that I would take him to FL once if he could get it down to that amount. He asked what it would take for

him to go twice. I told him that it cost us \$13K - \$14K each time we made the trip. So, if he could reduce it by \$30K, I would split it. I would take him to FL once more. He managed to reduce it by \$35K. We saved \$35K in tax or \$43K including interest. Are you going to be in Miami next week? Please inform.”

52) On December 12, 2023, Anakar texted Winata: “I approved \$5k so you have left over for tomorrow.”

53) On January 10, 2024, Langan emailed Winata “Approved,” approving the reimbursement of Winata by RCI for the cost of airline tickets, hotel rooms, restaurant meals, and a car rental used to bribe Plunkett during a trip to Florida from December 12, 2023, to December 15, 2023.

54) On or about March 21, 2024, to on or about June 21, 2024, Langan, Chhay, Anakar, Winata, Plunkett, and RCI committed the crime of Criminal Tax Fraud in the Second Degree, Tax Law § 1805, in that they willfully failed to collect and caused another to fail to collect \$79,918.60 in sales tax for the period of March 1, 2024, to May 31, 2024.

COUNT 3

AND THE GRAND JURY AFORESAID, by this indictment, further accuses Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, RCI Hospitality Holdings, Inc., Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”), RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”), and RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CONSPIRACY IN THE FOURTH DEGREE**, in violation of Penal Law § 105.10(1), committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about December 21, 2011, to on or about June 21, 2024, with intent that conduct constituting the crime of Criminal Tax Fraud in the Second Degree, in violation of Tax Law § 1805, a C felony, be performed, agreed with one and more persons to engage in and cause the performance of such conduct.

THE DEFENDANTS AND CONSPIRATORS

Defendant RCI Hospitality Holdings, Inc. (“RCI”) is a publicly traded corporation, listed on the NASDAQ stock exchange under the ticker symbol “Rick,” and incorporated in the State of Texas. Its principal place of business is 10737 Cutten Road, Houston, Texas. Until on or about August 6, 2014, RCI was known by the name “Rick’s Cabaret International, Inc.” Through its subsidiaries, RCI owns and operates more than 60 strip clubs and restaurants throughout the United States, including three located in New York County.

Defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) (“Rick’s Cabaret”) is and at all relevant times has been a wholly owned and operated subsidiary of RCI, incorporated in the State of New York. Rick’s Cabaret maintains its principal place of business at 50 West 33rd Street in New York County.

Defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) (“Vivid Cabaret”) is and, since on or about September 1, 2013, has been a wholly owned and operated subsidiary of RCI, incorporated in the State of New York. Vivid Cabaret maintains its principal place of business at 61 West 37th Street in New York County.

Defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) (“Hoops Cabaret”) is, and since on or about March 1, 2016, has been a wholly owned subsidiary of RCI, incorporated in the State of New York. Hoops Cabaret maintains its principal place of business at 48 West 33rd Street in New York County.

Defendant Eric Langan (“Langan”) is and at all relevant times has been the Chief Executive Officer, President, and Chairman of the Board of Directors of RCI. Langan also is and has been the president of Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret since their formation and operation by RCI. At all relevant times, Langan supervised and controlled all of the business and affairs of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. As such, he is a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Bradley Chhay (“Chhay”) is, and since on or about September 14, 2020, has been the Chief Financial Officer of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. Chhay is and has been chiefly responsible for managing all financial functions and strategy, accounting systems, corporate development, mergers and acquisitions, and integration for RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. As such, he is a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Unindicted Co-Conspirator 1 served as the Chief Financial Officer of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret from at least the start of the conspiracy through on or about September 14, 2020. As such, he was a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Ahmed “Ed” Anakar (“Anakar”) is and at all relevant times has been the President and Director of Operations for RCI Management Services, Inc. (“RCIMS”), a wholly owned and operated subsidiary of RCI. Although not formally employed by RCI, Anakar has at all relevant times in practice and as a matter of fact acted as the Director of Operations and Chief Operating Officer of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret and is charged with supervision and management of their daily operations. As such, he served as a high managerial agent of RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

Defendant Timothy Winata (“Winata”) is and at all relevant times has been a controller and accountant for RCIMS, RCI, Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret.

At all relevant times, Alton Plunkett (“Plunkett”) was employed by the New York State Department of Taxation and Finance (“DTF”) in Brooklyn, New York as an auditor, Team Leader, and supervisor of sales tax audits with responsibility for conducting and overseeing audits of Rick’s Cabaret, Vivid Cabaret, and Hoops Cabaret. Plunkett retired from DTF on or about April 30, 2024. During the period of the conspiracy, Plunkett conducted and supervised at least six tax audits of RCI-owned strip clubs in New York County: (1) a sales tax audit of Rick’s Cabaret that was conducted from on or September 28, 2006 through on or about February 1, 2011; (2) a sales tax audit of Rick’s

Cabaret that was conducted from on or about January 4, 2011 through on or about November 8, 2011; (3) a fixed assets and capital expenditures audit of Vivid Cabaret that was conducted from on or about June 20, 2014 through on or about June 13, 2017; (4) a sales tax audit of Vivid Cabaret that was conducted from on or about July 7, 2016 through on or about January 29, 2019; (5) a sales tax audit of Hoops Cabaret that was conducted from October 29, 2018, through February 8, 2022; and (6) a sales tax audit of Vivid Cabaret that was conducted from on or about March 4, 2022, through October 23, 2023.

THE SCHEME

During the course of the conspiracy, the defendants and others agreed with each other and others to operate and devise a scheme in which Rick's Cabaret, Vivid Cabaret, and Hoops Cabaret (collectively the "RCI New York Strip Clubs") willfully engaged in, and willfully caused others to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendants with intent to evade any tax failed to pay that tax. At all relevant times, the RCI New York Strip Clubs sold "Dance Dollars" to their customers. Dance Dollars are and were redeemable at the RCI New York Strip Clubs for entertainment and amusement and for use of the facilities, including private dances. The RCI New York Strip Clubs also charged their customers a service charge of 20 to 25 percent in addition to the face value of the Dance Dollars. As such, both the sale of Dance Dollars and the service charge imposed by RCI qualified as an "admission charge" to a "place of amusement" and were subject to a combined sales tax rate of 8.875 percent for the City and State of New York and the Metropolitan Commuter Transportation District surcharge. The conspirators willfully failed to and caused the RCI New York Strip Clubs to fail to collect from their customers and pay to the State of New York sales tax on such sales despite being aware that the collection and payment of such taxes were legally required.

To conceal and perpetuate their ongoing sales tax fraud, the conspirators agreed with each other and with others to provide bribes to Plunkett and for Plunkett to receive such bribes. The object of the conspiracy was to induce Plunkett to not assess and penalize the RCI New York Strip Clubs for their failure to collect and pay sales tax during pending and future audits conducted by DTF. In furtherance of the conspiracy, the defendants agreed with each other and others to provide Plunkett with complimentary admission to and private dances at the RCI New York Strip Clubs and Tootsies Cabaret in Miami, Florida, which is also owned and operated by RCI. From 2012 through 2023, the RCI Companies and their officers, employees, and agents provided Plunkett with at least 13 different

complementary multi-day trips to its strip clubs in and around Miami, Florida, including Tootsie's Cabaret. Winata traveled from Texas and Plunkett from New York to meet in Florida for such trips. During these trips, Winata accompanied Plunkett to RCI-owned strip clubs and provided Plunkett with complimentary hotel stays, restaurant meals, and up to several thousand dollars' worth of private dances per day at RCI-owned strip clubs. Additionally, on at least 10 occasions from 2010 through 2021, Winata traveled to New York County from Houston, Texas to provide Plunkett with illegal bribes in the form of complimentary restaurant meals and admission to and private dances at the RCI New York Strip Clubs. Langan, Anakar, and Chhay authorized and directed Winata to travel to New York County and Florida for the purpose of bribing Plunkett. Anakar, Langan, and Kevlin provided and authorized and directed employees and managers of RCI-owned strip clubs in New York County and Florida to provide Winata with cash and Dance Dollars to give to Plunkett. As part of the conspiracy, the conspirators agreed with each other and others to falsify the business records of the RCI New York Strip Clubs and RCI-owned and operated strip clubs in Florida to record the bribe payments to Plunkett as "promo," "promotion," "promotional," "misc.," or "miscellaneous" expenses.

In exchange for the illegal benefits provided to him, Plunkett agreed to and did aid and further the object of the conspiracy in which the conspirators and the RCI New York Strip Clubs failed to collect from their customers and pay to the State of New York over \$8 million in sales taxes that should have been collected and paid on the sales of Dance Dollars during the course of the conspiracy. As part of the conspiracy, the conspirators agreed with each other and others that during sales tax audits that Plunkett conducted and supervised for DTF of the RCI New York Strip Clubs, he would assess substantially less in unpaid sales taxes, interest, and penalties than were due. The conspirators also agreed with each other and others that Plunkett would improperly take official action to prevent and impede DTF from conducting additional routine sales tax audits of Rick's Cabaret, RCI's most profitable strip club in New York County.

OVERT ACTS

In the course of and in furtherance of the conspiracy, the co-conspirators committed and caused to be committed the following overt acts:

- 1) On June 13, 2012, Plunkett texted Winata: "Do you want me to bring the official forms to close the case or let me know when you want to close the case. I will also give you and official letter

that I have recommended that there should be no follow up audit because your company reporting correctly and kept good records and that it is not productive to do a follow up audit.”

2) On or about July 12, 2012, Winata signed a Statement of Proposed Audit Change for Sales and Use Tax, settling an audit of Rick’s Cabaret for \$6,342.72.

3) On or about November 21, 2012, Plunkett signed a Field Audit Report, settling an audit of Rick’s Cabaret for \$6,342.72, in which Plunkett falsely certified: “I did not nor do I now have any interest, personal, financial or otherwise, in said taxpayer; and there is no relationship existing between the taxpayer and me which are inconsistent with my official duties.”

4) On August 4, 2014, Winata texted Anakar: “Alton is coming to club tonight. I will have to ‘entertainment’ him.”

5) On November 27, 2015, Plunkett texted Winata, in part: “I have been trying to get in touch with you to schedule an appointment to meet and finish up RCI Dining/Vivid. I know that you are a very busy person but this case is getting old auditor Olga said that she is not hearing from you.”

6) On June 15, 2016, Winata texted Anakar: “Ed, can i have \$300 payouts? I plan to take him out for dinner after this to minimize time in club.”

7) On June 16, 2016, Unindicted Co-Conspirator 1 texted Winata: “Are you and Alton having fun at the club?”

8) On June 15, 2017, Winata texted Anakar: “Ed, we are at Rick’s, just finished preliminary discussions on audit scope and lunch. They said they would work with me, but at the same time, gave me copies of court rulings??? He has his staff with him. He had to play tough, I guess. He would stay after his staff left. We may need to pamper him more this time.”

9) On or about June 21, 2017, to on or about March 21, 2018, Langan, Unindicted Co-Conspirator-1, Anakar, Winata, Plunkett, and RCI committed the crime of Criminal Tax Fraud in the First Degree, Tax Law § 1806, in that it willfully and with an intent to evade the payment of a tax failed to pay and caused another to fail to pay \$1,360,656.78 in sales tax for the period of March 1, 2017, to February 28, 2018.

10) On April 10, 2018, Winata texted Anakar: “Ed, good evening! I made a mistake informing Alton that I got here today so I am here at Rick’s with him. Would you approve \$1000 for tonight? I will try not to use it all. Whatever leftover, I will use it tomorrow.”

11) On April 11, 2018, Kevlin provided Winata with \$1,000 cash.

12) On April 12, 2018, Langan texted Anakar: “We need to talk about New York and dance dollars” and “We are going to be hit by 3m in sales taxes soon.”

13) On April 12, 2018, Langan texted Anakar: “I think I got the sales taxes in New York to 350 plus interest possibly. Tim is discussing with the auditor tonight ;)”

14) On April 12, 2018, Kevlin texted Langan: “Hey buddy, reached out to Ed. Not sure how quickly he will get back. Tim guest would like another \$1500. Would do a promo pay out in cage. We did \$2k yesterday.”

15) On April 12, 2018, Langan texted Kevlin: “That’s fine. Go ahead.”

16) On April 12, 2018, through April 13, 2018, Anakar and Kevlin created and caused to be created a false receipt and Sales Report that listed a \$1,500 bribe to Plunkett paid by an RCI-owned strip club as an expense for a club “promotion.”

17) On June 13, 2018, Plunkett texted Winata: “Where should I meet you. I have some Court Cases on night clubs for you.”

18) On June 15, 2018, Kevlin texted Anakar: “Hopefully he really makes something happen” and “So many sketchy people in the public sector.”

19) On October 4, 2018, Winata texted Anakar: “I told him that \$1.1M is beyond me. The case will be transferref to Phil, Eric or Audit Commitee. We may even hire BDO to handle it. He was scared to lose this ‘benefit’. So he told me that he would try to find another 20-30% discount for me. :)”

20) On October 5, 2018, Winata texted Langan: “We need to increase the price of dance dollars to cover sales tax.”

21) On October 5, 2018, Langan texted Winata: “We can’t Tim. We need to change the way we book this shit. So we only book the Net and not all of the dance dollars.”

22) On December 4, 2018, Langan signed a DTF Statement of Proposed Audit Change for Sales and Use Tax, agreeing to settle an audit of Vivid Cabaret for \$838,888.82.

23) On December 12, 2018, Plunkett texted Winata: “Congratulations to you my friend, you have done a wonderful job. Thanks for your consent and today we received your down payment check. That’s the way people do business in this country. Everyone is happy. You deserve a promotion .. keep the good work and we will Clebbrate in Florida early next year. Thanks for your cooperation.”

24) On January 29, 2019, Plunkett signed a Field Audit Report, settling an audit of Vivid Cabaret for \$838,888.82.

25) On February 13, 2019, Winata texted Langan: “Eric, Alton (NY sales tax auditor) asked if we can go to FL at end of month. He reminded me that I have been too quiet after the settlement. I told him I have been busy with K and Q. Is it OK? Please inform.”

- 26) On February 13, 2019, Langan texted Winata: “Whatever you think is fine.”
- 27) On February 16, 2019, Winata rented and paid for hotel rooms for himself and Plunkett in Hollywood, Florida for February 26, 2019, to March 1, 2019.
- 28) On February 26, 2019, Winata texted Anakar: “Hi, Ed. We are planning to go to club. Whom (which manager) should I ask to take care of Alton?”
- 29) On February 27, 2019, Plunkett texted Winata: “I am back from dancing . I need some more dancing dollars.”
- 30) On February 27, 2019, Anakar texted Individual-1: “Give Tim \$1,000 from the safe.”
- 31) On May 18, 2019, Winata rented and paid for hotel rooms for himself and Plunkett in Hollywood, Florida for May 28, 2019, through May 31, 2019.
- 32) On or about June 22, 2021, to on or about March 22, 2022, Langan, Chhay, Anakar, Winata, Plunkett, and RCI committed the crime of Criminal Tax Fraud in the Second Degree, Tax Law § 1805, in that they willfully and with an intent to evade the payment of a tax failed to pay and caused another to fail to pay \$190,259.22 in sales tax for the period of March 1, 2021, to February 28, 2022.
- 33) On October 17, 2021, Plunkett texted Winata: “You will look very good in the end. We will celebrate big-time???”
- 34) On December 15, 2021, Anakar directed Individual-1 to give Winata \$500, which was intended as a bribe to Plunkett, and to falsely record this money in the Daily Sales Report for Tootsie’s Cabaret as a promotional expense.
- 35) On January 18, 2022, Chhay signed a DTF Statement of Proposed Audit Change for Sales and Use Tax, agreeing to settle an audit of Hoops Cabaret for \$200,773.91.
- 36) On February 7, 2022, Plunkett signed a Field Audit Report, settling an audit of Hoops Cabaret for \$200,773.91.
- 37) On February 17, 2022, Plunkett texted Winata: “Tim, I’m finished with the girl. I’m sitting down stairs.”
- 38) On February 23, 2022, Plunkett texted Winata, in part: “This was the best trip I had in Florida. The girls were very beautiful and nice. On Thursday night there so many beautiful women. That’s why I do many lap dances instead of going to the room. I hope we can have another trip before the Summer. Thanks again for making making the trip great and better before.”
- 39) On November 16, 2022, Chhay texted Anakar: “You let Tim go tootsies unsupervised?”

40) On or about June 13, 2023, at 11:34 a.m., Chhay texted Langan and Anakar: “New York sales tax. Auditor asked to meet in FL next week to discuss audit result. What do you think?”

41) On or about June 13, 2023, at 11:44 a.m., Langan called Chhay.

42) On or about June 13, 2023, at 11:57 a.m., Chhay emailed Anakar with the subject line “Sales Tax Florida Guy” and wrote: “Let me know what you think. Its still in audit under that guys purview. Historically hes 1/3 of the initial he sends. So 200k - try to land at 70k. Once this is done 37th street should be out of the way for a while if we can get him to write us in the good guys bucket list.”

43) On or about June 13, 2023, at 1:59 p.m., Anakar emailed Chhay: “No more than 70.”

44) On or about June 13, 2023, at 2:39 p.m., Winata texted Chhay: “Should I meet with him next week?”

45) On or about June 13, 2023, at 2:39 p.m., Chhay texted Winata: “Yes” and “Try to get him under 70.”

46) On or about September 1, 2023, at 6:44 p.m., Chhay emailed Langan and Anakar with the subject line “Fwd: NY Sales Tax Audit” and wrote: “Wow. Tim is clutch. But it did come with conditions. I’ll tell you when I talk to you. Tim asked if this can be his last one. No more dealing with this type.”

47) On or about September 1, 2023, at 6:44 p.m., Chhay texted Langan and Anakar: “Tim got the guy to \$47k in vivid New York. But owes him a couple trips ed. And he said he has to keep his word. I’ll update ya.”

48) On September 20, 2023, Chhay signed a DTF Statement of Proposed Audit Change and Use Tax form, agreeing to settle an audit of Vivid Cabaret for \$47,342.92.

49) On October 6, 2023, Langan emailed Winata “Approved,” approving the reimbursement of Winata by RCI for the cost of airline tickets, hotel rooms, restaurant meals, and a car rental used to bribe Plunkett during a trip to Florida from September 26, 2023, to September 29, 2023.

50) On October 13, 2023, Plunkett signed a Field Audit Report, settling an audit of Vivid Cabaret for \$47,342.92.

51) On December 6, 2023, Winata texted Anakar: “Hi Ed. Alton called last night and asked whether I could take him to FL next week from Dec 12 to 15. Remember in the beginning the tax on Vivid audit was \$190K plus interest. We wanted it to be \$70K. While we were at Expo I told him that I would take him to FL once if he could get it down to that amount. He asked what it would take for

him to go twice. I told him that it cost us \$13K - \$14K each time we made the trip. So, if he could reduce it by \$30K, I would split it. I would take him to FL once more. He managed to reduce it by \$35K. We saved \$35K in tax or \$43K including interest. Are you going to be in Miami next week? Please inform.”

52) On December 12, 2023, Anakar texted Winata: “I approved \$5k so you have left over for tomorrow.”

53) On January 10, 2024, Langan emailed Winata “Approved,” approving the reimbursement of Winata by RCI for the cost of airline tickets, hotel rooms, restaurant meals, and a car rental used to bribe Plunkett during a trip to Florida from December 12, 2023, to December 15, 2023.

54) On or about June 21, 2024, Langan, Chhay, Anakar, Winata, Plunkett, and RCI committed the crime of Criminal Tax Fraud in the Second Degree, Tax Law § 1805, in that they willfully and with an intent to evade the payment of a tax failed to pay and caused another to fail to pay \$79,918.60 in sales tax for the period of March 1, 2024, to May 31, 2024.

COUNT 4

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Shaun Kevlin, RCI Hospitality Holdings, Inc., and RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **BRIBERY IN THE SECOND DEGREE**, in violation of Penal Law § 200.03, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about May 31, 2017, through on or about January 29, 2019, conferred, and offered and agreed to confer, a benefit valued in excess of \$5,000 upon a public servant upon an agreement and understanding that such public servant’s vote, opinion, judgment, action, decision and exercise of discretion as a public servant would thereby be influenced.

COUNT 5

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Alton Plunkett of the crime of **BRIBE RECEIVING IN THE SECOND DEGREE**, in violation of Penal Law § 200.11, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about May 31, 2017, through on or about January 29, 2019, being a public servant, solicited, accepted and agreed to accept a benefit valued in excess of \$5,000 from another person upon an agreement and understanding that such public servant’s vote, opinion, judgment, action, decision and exercise of discretion as a public servant would thereby be influenced.

COUNT 6

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Shaun Kevlin, RCI Hospitality Holdings, Inc., and RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **BRIBERY IN THE SECOND DEGREE**, in violation of Penal Law § 200.03, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about February 5, 2019, through on or about February 17, 2022, conferred, and offered and agreed to confer, a benefit valued in excess of \$5,000 upon a public servant upon an agreement and understanding that such public servant’s vote, opinion, judgment, action, decision and exercise of discretion as a public servant would thereby be influenced.

COUNT 7

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Alton Plunkett of the crime of **BRIBE RECEIVING IN THE SECOND DEGREE**, in violation of Penal Law § 200.11, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about February 5, 2019, through on or about February 17, 2022, being a public servant, solicited, accepted and agreed to accept a benefit valued in excess of \$5,000 from another person upon an agreement and understanding that such public servant’s vote, opinion, judgment, action, decision and exercise of discretion as a public servant would thereby be influenced.

COUNT 8

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, RCI Hospitality Holdings, Inc., and RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) **BRIBERY IN THE SECOND DEGREE**, in violation of Penal Law § 200.03, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about August 22, 2022, through on or about December 15, 2023, conferred, and offered and agreed to confer, a benefit valued in excess of \$5,000 upon a public servant upon an agreement and understanding that such public servant’s vote, opinion, judgment, action, decision and exercise of discretion as a public servant would thereby be influenced.

COUNT 9

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Alton Plunkett of the crime of **BRIBE RECEIVING IN THE SECOND DEGREE**, in violation of Penal Law § 200.11, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about August 22, 2022, through on or about December 15, 2023, being a public servant, solicited, accepted and agreed to accept a benefit valued in excess of \$5,000 from another person upon an agreement and understanding that such public servant’s vote, opinion, judgment, action, decision and exercise of discretion as a public servant would thereby be influenced.

COUNT 10

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE FIRST DEGREE**, in violation of Tax Law § 1806, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about March 1, 2017, through on or about March 21, 2018, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$1,000,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2017, through February 28, 2018.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendants failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 11

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE FIRST DEGREE**, in violation of Tax Law § 1806, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about June 21, 2017, through on or about March 21, 2018, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$1,000,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2017, through February 28, 2018.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendants with intent to evade any tax failed to pay that tax.

COUNT 12

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2017, through on or about March 21, 2018, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2017, through February 28, 2018.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 13

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2017, through on or about March 21, 2018, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2017, through February 28, 2018.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 14

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2017, through on or about March 21, 2018, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2017, through February 28, 2018.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 15

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2017, through on or about March 21, 2018, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2017, through February 28, 2018.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 16

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2017, through on or about March 21, 2018, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2017, through February 28, 2018.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 17

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2017, through on or about March 21, 2018, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2017, through February 28, 2018.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 18

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE FIRST DEGREE**, in violation of Tax Law § 1806, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about March 1, 2018, through on or about March 21, 2019, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$1,000,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2018, through February 28, 2019.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendants failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 19

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE FIRST DEGREE**, in violation of Tax Law § 1806, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about June 21, 2018, through on or about March 21, 2019, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$1,000,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2018, through February 28, 2019.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendants with intent to evade any tax failed to pay that tax.

COUNT 20

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2018, through on or about March 21, 2019, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2018, through February 28, 2019.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 21

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2018, through on or about March 21, 2019, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2018, through February 28, 2019.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 22

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2018, through on or about March 21, 2019, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2018, through February 28, 2019.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 23

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2018, through on or about March 21, 2019, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2018, through February 28, 2019.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 24

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2018, through on or about March 21, 2019, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2018, through February 28, 2019.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 25

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2018, through on or about March 21, 2019, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2018, through February 28, 2019.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 26

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about March 1, 2019, through on or about March 21, 2020, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2019, through February 29, 2020.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendants failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 27

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about June 21, 2019, through on or about March 21, 2020, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2019, through February 29, 2020.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendants with intent to evade any tax failed to pay that tax.

COUNT 28

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2019, through on or about March 21, 2020, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2019, through February 29, 2020.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 29

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2019, through on or about March 21, 2020, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2019, through February 29, 2020.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 30

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2019, through on or about March 21, 2020, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2019, through February 29, 2020.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 31

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2019, through on or about March 21, 2020, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2019, through February 29, 2020.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 32

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2019, through on or about March 21, 2020, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2019, through February 29, 2020.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 33

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2019, through on or about March 21, 2020, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2019, through February 29, 2020.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 34

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about March 1, 2020, through on or about March 23, 2021, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2020, through February 28, 2021.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendants failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 35

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about June 23, 2020, through on or about March 23, 2021, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2020, through February 28, 2021.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendants with intent to evade any tax failed to pay that tax.

COUNT 36

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2020, through on or about March 23, 2021, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2020, through February 28, 2021.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 37

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 23, 2020, through on or about March 23, 2021, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2020, through February 28, 2021.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 38

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE FOURTH DEGREE**, in violation of Tax Law § 1803, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2020, through on or about March 23, 2021, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$3,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2020, through February 28, 2021.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 39

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE FOURTH DEGREE**, in violation of Tax Law § 1803, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 23, 2020, through on or about March 23, 2021, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$3,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2020, through February 28, 2021.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 40

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE FOURTH DEGREE**, in violation of Tax Law § 1803, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2020, through on or about March 23, 2021, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$3,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2020, through February 28, 2021.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 41

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE FOURTH DEGREE**, in violation of Tax Law § 1803, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 23, 2020, through on or about March 23, 2021, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$3,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2020, through February 28, 2021.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 42

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about March 1, 2021, through on or about March 22, 2022, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2021, through February 28, 2022.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendants failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law and pursuant to the authority of article twenty-nine of the Tax Law.

COUNT 43

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about June 22, 2021, through on or about March 22, 2022, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2021, through February 28, 2022.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendants with intent to evade any tax failed to pay that tax.

COUNT 44

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”), of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2021, through on or about March 22, 2022, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2021, through February 28, 2022.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 45

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 22, 2021, through on or about March 22, 2022, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2021, through February 28, 2022.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 46

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2021, through on or about March 22, 2022, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2021, through February 28, 2022.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 47

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 22, 2021, through on or about March 22, 2022, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2021, through February 28, 2022.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 48

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2021, through on or about March 22, 2022, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2021, through February 28, 2022.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 49

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 22, 2021, through on or about March 22, 2022, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2021, through February 28, 2022.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 50

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about March 1, 2022, through on or about March 21, 2023, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2022, through February 28, 2023.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendants failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law and pursuant to the authority of article twenty-nine of the Tax Law.

COUNT 51

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about June 22, 2022, through on or about March 21, 2023, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2022, through February 28, 2023.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendants with intent to evade any tax failed to pay that tax.

COUNT 52

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2022, through on or about March 21, 2023, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2022, through February 28, 2023.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 53

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 22, 2022, through on or about March 21, 2023, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2022, through February 28, 2023.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 54

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2022, through on or about March 21, 2023, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2022, through February 28, 2023.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 55

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 22, 2022, through on or about March 21, 2023, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2022, through February 28, 2023.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 56

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2022, through on or about March 21, 2023, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2022, through February 28, 2023.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 57

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 22, 2022, through on or about March 21, 2023, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2022, through February 28, 2023.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 58

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about March 1, 2023, through on or about March 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2023, through February 29, 2024.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendants failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 59

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about June 21, 2023, through on or about March 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2023, through February 29, 2024.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendants with intent to evade any tax failed to pay that tax.

COUNT 60

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2023, through on or about March 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2023, through February 29, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 61

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2023, through on or about March 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2023, through February 29, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 62

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2023, through on or about March 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2023, through February 29, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 63

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2023, through on or about March 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2023, through February 29, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 64

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2023, through on or about March 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2023, through February 29, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 65

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about June 21, 2023, through on or about March 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2023, through February 29, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 66

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about March 1, 2024, through on or about June 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2024, through May 31, 2024.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendants failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 67

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, Ahmed “Ed” Anakar, Bradley Chhay, Alton Plunkett, and RCI Hospitality Holdings, Inc., of the crime of **CRIMINAL TAX FRAUD IN THE SECOND DEGREE**, in violation of Tax Law § 1805, committed as follows:

The defendants, in the County of New York and elsewhere, on or about June 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendants paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$50,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2024, through May 31, 2024.

The defendants committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendants with intent to evade any tax failed to pay that tax.

COUNT 68

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2024, through on or about June 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2024, through May 31, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 69

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Peregrine Enterprises, Inc. (d/b/a “Rick’s Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, on or about June 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2024, through May 31, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 70

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2024, through on or about June 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2024, through May 31, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 71

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, on or about June 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2024, through May 31, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 72

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, during the period from on or about March 1, 2024, through on or about June 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2024, through May 31, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law § 1801(a)(6), in that the defendant failed to collect any tax required to be collected under Article 28 of the Tax Law and pursuant to the authority of Article 29 of the Tax Law.

COUNT 73

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **CRIMINAL TAX FRAUD IN THE THIRD DEGREE**, in violation of Tax Law § 1804, committed as follows:

The defendant, in the County of New York and elsewhere, on or about June 21, 2024, committed a tax fraud act and acts and, with the intent to evade any tax due under the Tax Law, and to defraud the state and any political subdivision of the state, the defendant paid the state and a political subdivision of the state, by means of underpayment, in a period of not more than one year in excess of \$10,000 less than the tax liability that was due, to wit, the tax liability due for the period of March 1, 2024, through May 31, 2024.

The defendant committed a tax fraud act and acts by willfully engaging in, and willfully causing another to engage in, the tax fraud act and acts set forth in Tax Law 1801(a)(7), in that the defendant with intent to evade any tax failed to pay that tax.

COUNT 74

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Alton Plunkett of the crime of **FALSIFYING BUSINESS RECORDS IN THE FIRST DEGREE**, in violation of Penal Law § 175.10, committed as follows:

The defendant, in the County of New York and elsewhere, on or about January 29, 2019, with intent to defraud and intent to commit another crime and to aid and conceal the commission thereof, made and caused a false entry in the business records of an enterprise, and omitted to make a true entry in the business records of an enterprise in violation of a duty to do so which he knew to be imposed upon him by law and by the nature of his position, to wit, an entry in a Field Audit Report for RCI Dining Services (37th Street), Inc. (case number X668171695), and kept and maintained by the New York State Department of Taxation and Finance.

COUNT 75

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Eric Langan, Timothy Winata, RCI Hospitality Holdings, Inc., and RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **OFFERING A FALSE INSTRUMENT FOR FILING IN THE FIRST DEGREE**, in violation of Penal Law § 175.35(1), committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about December 4, 2018, to on or about December 12, 2018, knowing that a written instrument, to wit, a Statement of Proposed Audit Change for Sales and Use Tax for RCI Dining Services (37th Street), Inc. (case number X668171695), contained a false statement and false information, and with intent to defraud the state and any political subdivision, public authority and public benefit corporation of the state, offered and presented it to a public office, public servant, public authority and public benefit corporation with the knowledge and belief that it would be filed with, registered and recorded in and otherwise become a part of the records of such public office, public servant, public authority or public benefit corporation.

COUNT 76

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Alton Plunkett of the crime of **FALSIFYING BUSINESS RECORDS IN THE FIRST DEGREE**, in violation of Penal Law § 175.10, committed as follows:

The defendant, in the County of New York and elsewhere, on or about February 7, 2022, with intent to defraud and intent to commit another crime and to aid and conceal the commission thereof, made and caused a false entry in the business records of an enterprise, and omitted to make a true entry in the business records of an enterprise in violation of a duty to do so which he knew to be imposed upon him by law and by the nature of his position, to wit, an entry in a Field Audit Report for RCI 33rd Street Ventures, Inc. (case number X187494318), and kept and maintained by the New York State Department of Taxation and Finance.

COUNT 77

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Bradley Chhay, Timothy Winata, RCI Hospitality Holdings, Inc., and RCI 33rd Street Ventures, Inc. (d/b/a “Hoops Cabaret and Sports Bar”) of the crime of **OFFERING A FALSE INSTRUMENT FOR FILING IN THE FIRST DEGREE**, in violation of Penal Law § 175.35(1), committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about January 18, 2022, to on or about January 26, 2022, knowing that a written instrument, to wit, a Statement of Proposed Audit Change for Sales and Use Tax for RCI 33rd Street Ventures, Inc. (case number X187494318), contained a false statement and false information, and with intent to defraud the state and any political subdivision, public authority and public benefit corporation of the state, offered and presented it to a public office, public servant, public authority and public benefit corporation with the knowledge and belief that it would be filed with, registered and recorded in and otherwise become a part of the records of such public office, public servant, public authority or public benefit corporation.

COUNT 78

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendant Alton Plunkett of the crime of **FALSIFYING BUSINESS RECORDS IN THE FIRST DEGREE**, in violation of Penal Law § 175.10, committed as follows:

The defendant, in the County of New York and elsewhere, on or about October 13, 2023, with intent to defraud and intent to commit another crime and to aid and conceal the commission thereof, made and caused a false entry in the business records of an enterprise, and omitted to make a true entry in the business records of an enterprise in violation of a duty to do so which he knew to be imposed upon him by law and by the nature of his position, to wit, an entry in a Field Audit Report for RCI Dining Services (37th Street), Inc. (case number X190223394), and kept and maintained by the New York State Department of Taxation and Finance.

COUNT 79

AND THE GRAND JURY AFORESAID, by this indictment, further accuses the defendants Bradley Chhay, Timothy Winata, RCI Hospitality Holdings, Inc., and RCI Dining Services (37th Street), Inc. (d/b/a “Vivid Cabaret”) of the crime of **OFFERING A FALSE INSTRUMENT FOR FILING IN THE FIRST DEGREE**, in violation of Penal Law § 175.35(1), committed as follows:

The defendants, in the County of New York and elsewhere, during the period from on or about September 20, 2023, to on or about October 2, 2023, knowing that a written instrument, to wit, a Statement of Proposed Audit Change for Sales and Use Tax for RCI Dining Services (37th Street), Inc. (case number X190223394), contained a false statement and false information, and with intent to defraud the state and any political subdivision, public authority and public benefit corporation of the state, offered and presented it to a public office, public servant, public authority and public benefit corporation with the knowledge and belief that it would be filed with, registered and recorded in and otherwise become a part of the records of such public office, public servant, public authority or public benefit corporation.

GRAND JURY 1

Grand Jury: 1
Case No.: 1962

THE PEOPLE OF THE STATE OF NEW YORK

-against-

ERIC LANGAN, TIMOTHY WINATA, AHMED "ED" ANAKAR, BRADLEY CHHAY, SHAUN KEVLIN, ALTON PLUNKETT, RCI HOSPITALITY HOLDINGS, INC., PEREGRINE ENTERPRISES, INC. (d/b/a "RICK'S CABARET"), RCI DINING SERVICES (37TH STREET), INC. (d/b/a "VIVID CABARET"), and RCI 33RD STREET VENTURES, INC. (d/b/a "HOOPS CABARET AND SPORTS BAR"),

Defendants.

INDICTMENT

CRIMINAL TAX FRAUD IN THE FIRST DEGREE, Tax Law § 1806 (4 counts: Langan, Winata, Anakar, Plunkett, RCI)
BRIBERY IN THE SECOND DEGREE, P.L. § 200.03 (3 counts: Langan, Anakar, Winata, RCI; 2 Counts: Kevlin, Vivid Cabaret; 1 count: Chhay, Hoops Cabaret)
BRIBE RECEIVING IN THE SECOND DEGREE, P.L. § 200.11 (3 counts: Plunkett)
CRIMINAL TAX FRAUD IN THE SECOND DEGREE, Tax Law. § 1805 (12 counts: Rick's Cabaret; 10 counts: Langan, Winata, Anakar, Plunkett, RCI, Vivid Cabaret; 8 counts: Chhay; 6 counts: Hoops Cabaret)
CRIMINAL TAX FRAUD IN THE THIRD DEGREE, Tax Law § 1804 (8 counts: Hoops Cabaret; 4 counts: Vivid Cabaret; 2 counts: Langan, Winata, Anakar, Chhay, Plunkett, RCI)
CRIMINAL TAX FRAUD IN THE FOURTH DEGREE, Tax Law § 1803 (2 counts: Vivid Cabaret, Hoops Cabaret)
CONSPIRACY IN THE FOURTH DEGREE, P.L. § 105.10(1) (3 counts: Langan, Winata, Anakar, Chhay, Plunkett, RCI, Rick's Cabaret, Vivid Cabaret, Hoops Cabaret; 1 count: Kevlin)
FALSIFYING BUSINESS RECORD IN THE FIRST DEGREE, P.L. 175.10 (3 counts: Plunkett)
OFFERING A FALSE INSTRUMENT FOR FILING IN THE FIRST DEGREE, P.L. § 175.35(1) (3 counts: Winata, RCI; 2 counts: Chhay, Vivid Cabaret; 1 count: Langan, Hoops Cabaret)

LETITIA JAMES
Attorney General of the State of New York

A True Bill

Foreperson

Matthew Luongo,
Gregory Morril,
Gary Fishman,
Assistant Attorneys General