

State of Minnesota
County of Hennepin

District Court
4th Judicial District

Prosecutor File No. 17A09560
Court File No. 27-CR-18-20460

State of Minnesota,

Plaintiff,

COMPLAINT

Summons

vs.

THOMAS PHAM DOB: 03/08/1974

4470 Garland Ln
Plymouth, MN 55446

Defendant.

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

COUNT I

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 11/01/2013

Control #(ICR#): 16000034

Charge Description: That on or about 11/1/2013 to 11/30/2013, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT II

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 12/01/2013

Control #(ICR#): 16000034

Charge Description: That on or about 12/1/2013 to 12/31/2013, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT III

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 01/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 1/1/2014 to 1/31/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT IV

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 02/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 2/1/2014 to 2/28/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT V

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 03/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 3/1/2014 to 3/31/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT VI

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 04/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 4/1/2014 to 4/30/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT VII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 05/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 5/1/2014 to 5/31/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT VIII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 06/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 6/1/2014 to 6/30/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT IX

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 07/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 7/1/2014 to 7/31/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT X

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 08/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 8/1/2014 to 8/31/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XI

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 09/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 9/1/2014 to 9/30/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 10/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 10/1/2014 to 10/31/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XIII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 11/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 11/1/2014 to 11/30/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XIV

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 12/01/2014

Control #(ICR#): 16000034

Charge Description: That on or about 12/1/2014 to 12/31/2014, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XV

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 01/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 1/1/2015 to 1/31/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XVI

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 02/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 2/1/2015 to 2/28/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XVII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 03/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 3/1/2015 to 3/31/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XVIII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 04/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 4/1/2015 to 4/30/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XIX

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 05/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 5/1/2015 to 5/31/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XX

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 06/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 6/1/2015 to 6/30/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXI

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 07/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 7/1/2015 to 7/31/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 08/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 8/1/2015 to 8/31/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXIII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 09/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 9/1/2015 to 9/30/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXIV

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 10/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 10/1/2015 to 10/31/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXV

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 11/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 11/1/2015 to 11/30/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXVI

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 12/01/2015

Control #(ICR#): 16000034

Charge Description: That on or about 12/1/2015 to 12/31/2015, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXVII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 01/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 1/1/2016 to 1/31/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXVIII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 02/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 2/1/2016 to 2/29/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXIX

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 03/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 3/1/2016 to 3/31/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXX

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 04/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 4/1/2016 to 4/30/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXXI

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 05/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 5/1/2016 to 5/31/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXXII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 06/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 6/1/2016 to 6/30/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXXIII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 07/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 7/1/2016 to 7/31/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXXIV

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 08/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 8/1/2016 to 8/31/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXXV

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 09/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 9/1/2016 to 9/30/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXXVI

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 10/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 10/1/2016 to 10/31/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXXVII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 11/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 11/1/2016 to 11/30/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

COUNT XXXVIII

Charge: Taxes-false or fraudulent returns-file with commissioner

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

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

Offense Level: Felony

Offense Date (on or about): 12/01/2016

Control #(ICR#): 16000034

Charge Description: That on or about 12/1/2016 to 12/31/2016, in Hennepin County, Minnesota, THOMAS PHAM, knowingly filed a return, report, or other document, known by THOMAS PHAM to be fraudulent or false concerning a material matter.

STATEMENT OF PROBABLE CAUSE

Complainant has investigated the facts and circumstances of this offense and believes the following establishes probable cause:

Your Complainant is an Investigator with the Minnesota Department of Revenue (MNDOR) Criminal Investigations Division. Acting in this capacity, your Complainant received a criminal referral in July 2016 regarding Defendant herein THOMAS PHAM. Defendant PHAM was well known to MNDOR based on a long history of non-filing, audit issues, and collection evasion. In the course of this investigation, your Complainant reviewed MNDOR records and filing history for Defendant PHAM and his business Thanh Do Inc.; point of sale (POS) records from Defendant PHAM's restaurant that was associated with the referral; and numerous bank records and merchant accounts for Defendant PHAM and his associated businesses. The investigation showed that Defendant PHAM significantly underreported sales tax and, in doing so, knowingly filed false returns and failed to remit the full amount of sales tax owed to the State of Minnesota during the timeframe of November 2013 through December 2016. Defendant PHAM filed sales and use tax returns monthly on behalf of Thanh Do Inc.

During the relevant timeframe, Defendant PHAM resided in the City of Minneapolis, Hennepin County, and also rented a home in the City of Plymouth, Hennepin County, Minnesota. Defendant PHAM was the owner or officer of numerous businesses, including Thanh Do Inc. which operated a Thai food restaurant located at 8028 Minnetonka Boulevard, City of St. Louis Park, Hennepin County, Minnesota, during the charged timeframe. The restaurant was called Thanh Do and operated under that name until Defendant PHAM sold the restaurant to his girlfriend in December 2016. Thanh Do re-opened as Kai and Little Crustacean on January 1, 2017.

The investigation showed that Defendant PHAM was responsible for and did submit sales and use tax returns to MNDOR for sales made at Thanh Do restaurant during the relevant timeframe. Records showed that Thanh Do Inc. was registered to electronically file sales and use tax via eServices since 2011. The eServices master account for Thanh do Inc. was registered to Defendant PHAM, using his email address and phone number. Records showed that this eServices master account submitted sales and use tax return requests for the periods included in this offense timeframe – November 2013 through December 2016. In a voluntary statement to investigators, Defendant PHAM admitted that he filed the sales and use tax returns for Thanh Do restaurant.

In July 2017, MNDOR agents and other law enforcement agencies executed several search warrants related to this investigation. In a search of Defendant PHAM's rented house in the City of Plymouth, agents recovered multiple plastic bins that contained records from Thanh Do restaurant including Mirco System Balance point of sale (POS) reports and daily Thanh Do closing manager reports. MNDOR personnel entered this information into a spreadsheet and compared the monthly taxes collected from restaurant sales with the amounts reported monthly by Defendant PHAM in the Thanh Do sales and use tax returns. This comparison showed a significant underreporting of sales tax by Defendant PHAM.

Your Complainant subsequently requested that an MNDOR auditor perform a tax deficiency analysis on this investigation. The MNDOR auditor created a Tax Deficiency Report, utilizing the Micros POS documents and daily reconciliations for Thanh Do restaurant. The tax deficiency estimate showed that Defendant PHAM, while doing business as Thanh Do Inc., significantly under reported monthly taxable sales at Thanh Do restaurant from November 2013 through December 2016. In total, Defendant PHAM evaded \$118,138.05 in sales tax during this timeframe. The total loss to the State of Minnesota, including penalties and interest, is \$130,858.98. The auditor observed underreporting of sales tax each month, starting in November 2013 through December 2016.

Defendant PHAM provided a voluntary statement to MNDOR investigators where he admitted that he was the owner of Thanh Do restaurant that he filed the sales and use tax returns for Thanh Do Inc. Defendant PHAM stated that his strength was in creating and that he knew he needed to stay away from the financial and money side of the business.

SIGNATURES AND APPROVALS

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

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

Complainant

Dave McClung
Revenue Special Investigator
600 Robert Street N
St. Paul, MN 55146-6590

Electronically Signed:
08/08/2018 02:46 PM
Ramsey County, Minnesota

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

Prosecuting Attorney

Sarah Stennes
300 S 6th St
Minneapolis, MN 55487
(612) 348-5550

Electronically Signed:
08/08/2018 02:04 PM

FINDING OF PROBABLE CAUSE

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

SUMMONS

THEREFORE YOU, THE DEFENDANT, ARE SUMMONED to appear on _____, _____ at _____ AM/PM before the above-named court at 300 S Sixth Street, Minneapolis, MN 55487 to answer this complaint.

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

WARRANT

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

Execute in MN Only

Execute Nationwide

Execute in Border States

ORDER OF DETENTION

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

Bail: \$0.00

Conditions of Release:

This complaint, duly subscribed and sworn to or signed under penalty of perjury, is issued by the undersigned Judicial Officer as of the following date: August 8, 2018.

Judicial Officer

Ivy S. Bernhardson
District Court Judge

Electronically Signed: 08/08/2018 03:53 PM

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

**COUNTY OF HENNEPIN
STATE OF MINNESOTA**

State of Minnesota

Plaintiff

vs.

THOMAS PHAM

Defendant

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

Signature of Authorized Service Agent:

DEFENDANT FACT SHEET

Name: THOMAS PHAM
DOB: 03/08/1974
Address: 4470 Garland Ln
Plymouth, MN 55446

Alias Names/DOB:
SID:
Height:
Weight:
Eye Color:
Hair Color:
Gender: MALE
Race: Unknown
Fingerprints Required per Statute: Yes
Fingerprint match to Criminal History Record: No
Driver's License #:
SILS Person ID #: 482764
SILS Tracking No. 3029427
Case Scheduling Information: white collar case - should be scheduled on Felony A first appearance calendar
Alcohol Concentration:

STATUTE AND OFFENSE GRID

Cnt Nbr	Statute Type	Offense Date(s)	Statute Nbrs and Descriptions	Offense Level	MOC	GOC	Controlling Agencies	Case Numbers
1	Charge	11/1/2013	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
	Penalty	11/1/2013	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060		MN062025Y	16000034
	Penalty	11/1/2013	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
2	Charge	12/1/2013	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
	Penalty	12/1/2013	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060		MN062025Y	16000034
	Penalty	12/1/2013	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
3	Charge	1/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
	Penalty	1/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060		MN062025Y	16000034
	Penalty	1/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
4	Charge	2/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
	Penalty	2/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060		MN062025Y	16000034
	Penalty	2/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
5	Charge	3/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
	Penalty	3/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060		MN062025Y	16000034
	Penalty	3/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
6	Charge	4/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
	Penalty	4/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060		MN062025Y	16000034
	Penalty	4/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
7	Charge	5/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060		MN062025Y	16000034
	Penalty	5/1/2014	609.03.1 Punishment When Not Otherwise	Felony	Y1060		MN062025Y	16000034

	Penalty	5/1/2014	Fixed-Felony 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
8	Charge	6/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	6/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	6/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
9	Charge	7/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	7/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	7/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
10	Charge	8/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	8/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	8/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
11	Charge	9/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	9/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	9/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
12	Charge	10/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	10/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	10/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
13	Charge	11/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	11/1/2014	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	11/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
14	Charge	12/1/2014	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	12/1/2014	609.03.1 Punishment When Not Otherwise	Felony	Y1060	MN062025Y	16000034

	Penalty	12/1/2014	Fixed-Felony 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
15	Charge	1/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	1/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	1/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
16	Charge	2/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	2/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	2/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
17	Charge	3/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	3/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	3/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
18	Charge	4/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	4/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	4/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
19	Charge	5/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	5/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	5/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
20	Charge	6/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	6/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	6/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
21	Charge	7/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	7/1/2015	609.03.1 Punishment When Not Otherwise	Felony	Y1060	MN062025Y	16000034

	Penalty	7/1/2015	Fixed-Felony 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
22	Charge	8/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	8/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	8/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
23	Charge	9/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	9/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	9/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
24	Charge	10/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	10/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	10/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
25	Charge	11/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	11/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	11/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
26	Charge	12/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	12/1/2015	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	12/1/2015	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
27	Charge	1/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	1/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	1/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
28	Charge	2/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	2/1/2016	609.03.1 Punishment When Not Otherwise	Felony	Y1060	MN062025Y	16000034

	Penalty	2/1/2016	Fixed-Felony 289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
29	Charge	3/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	3/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	3/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
30	Charge	4/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	4/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	4/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
31	Charge	5/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	5/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	5/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
32	Charge	6/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	6/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	6/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
33	Charge	7/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	7/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	7/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
34	Charge	8/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	8/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	8/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
35	Charge	9/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	9/1/2016	609.03.1 Punishment When Not Otherwise	Felony	Y1060	MN062025Y	16000034

			Fixed-Felony				
	Penalty	9/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
36	Charge	10/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	10/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	10/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
37	Charge	11/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	11/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	11/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
38	Charge	12/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034
	Penalty	12/1/2016	609.03.1 Punishment When Not Otherwise Fixed-Felony	Felony	Y1060	MN062025Y	16000034
	Penalty	12/1/2016	289A.63.2(a) Taxes-false or fraudulent returns-file with commissioner	Felony	Y1060	MN062025Y	16000034