

IN THE CIRCUIT COURT OF THE THIRD JUDICIAL CIRCUIT
MADISON COUNTY, ILLINOIS

FILED

MAR 26 2026

CLERK OF CIRCUIT COURT #44
THIRD JUDICIAL CIRCUIT
MADISON COUNTY, ILLINOIS

No. 26 CF 744

THE PEOPLE OF THE STATE OF ILLINOIS

vs.

SARAN PURIBHAT
DOB 07/25/1971

Defendant

INDICTMENT

On this 26th day of March, 2026, the Grand Jury, chosen, and sworn for the County of Madison, State of Illinois, in the name and by the authority of the People of the state of Illinois, charges that:

SARAN PURIBHAT

on or about January 1, 2020, through February 19, 2024, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT I: THEFT OF GOVERNMENTAL PROPERTY OVER \$100,000 (CLASS X FELONY)

on two or more occasions between the said dates and in furtherance of a single intention or design and pursuant to 725 ILCS 5/111-4(c), the Defendant, or one for whom he is legally accountable, knowingly exerted unauthorized control over property of the State of Illinois, and intended to permanently deprive the State of Illinois of the use or benefit of that property, to wit: SARAN PURIBHAT, caused tax to be collected pursuant to the Retailers Occupation Tax Act, 35 ILCS 120/1 *et seq.*, and Use Tax Act, 35 ILCS 105/1 *et seq.* (hereafter referred to jointly as "sales tax") for the retail establishment ZAPP THAI RESTAURANT, Inc., located in Edwardsville, IL from consumers on sales of tangible personal property at retail which pursuant to 35 ILCS 105/8 is to be held in trust for the benefit of the State of Illinois, to be remitted to the Illinois Department of Revenue ("IDOR") on the 20th day of the month following the month the sales were made, and the Defendant knowingly caused ZAPP THAI RESTAURANT, Inc to fail to remit a portion of the tax money collected to the State of Illinois and that the aggregate value of the sales tax over which the Defendant exerted unauthorized control exceeded \$100,000, in violation of Chapter 720 ILCS 5/16-1(a)(1), a Class X Felony, and against the Peace and Dignity of the People of the State of Illinois.

on or about January 1, 2020, through February 19, 2024, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT II: THEFT OF GOVERNMENTAL PROPERTY OVER \$100,000 (CLASS X FELONY)

on two or more occasions between the said dates, the Defendant, or one for whom he is legally responsible, knowingly exerted unauthorized control over property of a common owner, pursuant to 725 ILCS 111-4(c), the State of Illinois, being United States currency, and intended to permanently deprive the State of Illinois of the use or benefit of that property, to wit: SARAN PURIBHAT, caused tax to be collected from consumers on sales of tangible personal property at retail, pursuant to the Retailers Occupation Tax Act, 35 ILCS 120/1 *et seq.*, and Use Tax Act, 35 ILCS 105/1 *et seq.* (hereafter referred to jointly as "sales tax") for the retail establishment ZAPP THAI RESTAURANT, Inc., located in Edwardsville, IL said sales tax pursuant to 35 ILCS 105/8 is to be held in trust for the benefit of the State of Illinois, to be remitted to the Illinois Department of Revenue ("IDOR") on the 20th day of the month following the month the sales were made, and the Defendant knowingly caused ZAPP THAI RESTAURANT, Inc. to fail to remit a portion of the tax money collected to the State of Illinois; and that the aggregate value of the sales tax over which the Defendant exerted unauthorized control

exceeded \$100,000, in violation of Chapter 720 ILCS 5/16-1(a)(1), a Class X Felony, and against the Peace and Dignity of the People of the State of Illinois.

on or about January 1, 2020, through February 19, 2024 at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT III: SALES TAX EVASION (CLASS 1 FELONY)

in that on two or more occasions between the said dates, the Defendant knowingly attempted to evade or defeat the tax imposed on ZAPP THAI RESTAURANT, Inc. and the Defendant committed at least one act in furtherance of the evasion after March 26, 2021, to wit: the Defendant engaged in at least one of the following acts which were designed to conceal, misrepresent, falsify, or manipulate a material fact: (1) The Defendant caused an Illinois Sales and Use Tax Return to be created that understated Line 4a, Sales of General Merchandise; (2) The Defendant caused an Illinois Sales and Use Tax Return that understated Line 4a to be filed with the Illinois Department of Revenue; and that the aggregate amount of tax the assessment of which the Defendant evaded or attempted to be evaded was over \$100,000, in violation of Chapter 35 ILCS 120/13(b), a Class 1 Felony, and against the Peace and Dignity of the People of the State of Illinois.

on January 1, 2020 through February 19, 2024, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT IV: WIRE FRAUD (CLASS 3 FELONY)

in that said Defendant knowingly devised a scheme or artifice to defraud the State of Illinois out of money to wit: sales and use tax money due to the Illinois Department of Revenue from ZAPP THAI RESTAURANT, Inc. and that for the purposes of executing the scheme the Defendant did on one or more occasions between the said dates knowingly caused fraudulent sales and use tax information for ZAPP THAI RESTAURANT, Inc. to be transmitted by wire from their accountant to the Illinois Department of Revenue in Sangamon County, Illinois and that the information was fraudulent because it understated the amounts of receipts from Sales and General Merchandise to be disclosed on line 4a of the Illinois Sales and Use Tax Return. Pursuant to the Illinois Compiled Statutes, Chapter 720, Section 5/17-24(d), the period of limitations for prosecution of this offense begins when the last act in furtherance of the scheme or artifice is committed and the Defendant committed an act in furtherance of the scheme on or about February 19, 2024, in violation of Chapter 720 ILCS 5/17-24(b), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

on April 20, 2021, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT V: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of March, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about April 20, 2021 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

on September 16, 2021, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT VI: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of April, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about September 16, 2021 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

on June 18, 2021, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT VII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of May, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about June 18, 2021 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

on July 20, 2021, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT VIII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of June, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about July 20, 2021 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On August 20, 2021, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT IX: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of July, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about August 20, 2021 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On September 20, 2021, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT X: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of August, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about September 20, 2021 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On October 20, 2021, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XI: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of September, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about October 20, 2021 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On November 19, 2021, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of October, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about November 19, 2021 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On December 20, 2021, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XIII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of November, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about December 20, 2021 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On January 20, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XIV: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of December, 2021 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about January 20, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On February 21, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XV: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of January, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about February 21, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On March 18, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XVI: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of February, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about March 18, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On April 20, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XVII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of March, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about April 20, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On May 19, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XVIII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of April, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about May 19, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On June 20, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XIX: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of May, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about June 20, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On July 19, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XX: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of June, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about July 19, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On August 22, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXI: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of July, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about August 22, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On September 20, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of August, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about September 20, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On October 20, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXIII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of September, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about October 20, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On November 18, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXIV: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of October, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about November 18, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On December 21, 2022, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXV: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of November, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about December 21, 2022 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On January 20, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXVI: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of December, 2022 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about January 20, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On February 18, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXVII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of January, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about February 18, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On March 20, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXVIII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of February, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about March 20, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On April 19, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXIX: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of March, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about April 19, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On May 19, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXX: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of April, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about May 19, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On June 20, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXXI: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of May, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about June 20, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On July 21, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXXII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of June, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about July 21, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On August 18, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXXIII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of July, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about August 18, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On September 20, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXXIV: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of August, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about September 20, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On October 20, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXXV: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of September, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about October 20, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On November 21, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXXVI: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of October, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about November 21, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On December 20, 2023, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXXVII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of November, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about December 20, 2023 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

On January 22, 2024, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXXVIII: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of December, 2023 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about January 22, 2024 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

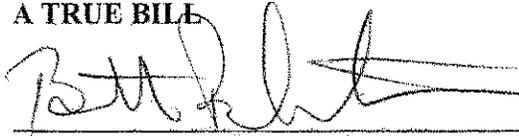
On February 19, 2024, at and in the County of Madison in the State of Illinois, committed the offense(s) of:

COUNT XXXIX: FRAUDULANT FILING OF SALES TAX RETURN (CLASS 3 FELONY)

in that ZAPP THAI RESTAURANT, Inc., was a corporation engaged in the business of selling tangible personal property at retail in the State of Illinois during the month of January, 2024 and had its principle place of business in Madison County, Illinois, and the Defendant knowingly caused to be filed, a fraudulent Illinois Sales and Use Tax Return on or about February 19, 2024 on behalf of ZAPP THAI RESTAURANT, Inc., that knowingly understated Sales of General Merchandise on Line 4a of the Illinois Sales and Use Tax Return and the amount of tax due to the State of Illinois is more than \$300, in violation of Chapter 35 ILCS 120/13(a), a Class 3 Felony, and against the Peace and Dignity of the People of the State of Illinois.

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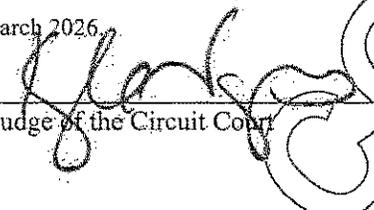
A TRUE BILL



Foreperson of the Grand Jury

The within indictment returned in open court this 26th day of March 2026.

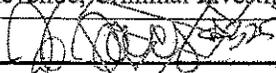
- Warrant to issue.
- Prior release/detain orders remain in effect.



Judge of the Circuit Court

Senior Special Agent JoEllyn
Jacoby, Illinois Department of
Revenue, Criminal Investigations

WITNESSES: Illinois Attorney General's Office:



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