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FILED
SUPERIOR COURT OF CALIFORNIA
COUNTY OF SAN BERNARDINO
RANCHO CUCAMONGA DISTRICT

OCT 30 2023

BY *Ricky Iturralde*
RICKY ITURRALDE, DEPUTY

SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF SAN BERNARDINO

THE PEOPLE OF THE STATE OF CALIFORNIA,
Plaintiff,

v.
1. CLAYTON DAVID THOM,
(DOB: 01/22/1973)
AKA:
CLAYTON DJ THOM
CLAYTON D J THOM
CLAYTON THOM

2. VALERIE JEAN TANAKA,
(DOB: 08/06/1962)
AKA:
VALERIE JEAN ROSALES
VALERIE JEAN CROMWELL
VALERIE J ROSALES
VALERIE CROMWELL
VALERIE J TANAKA

Defendants.

Case No. *FWV23003707*
FWV23003708
FELONY COMPLAINT FOR ARREST WARRANT

Date:
Time:
Dept:
Judge:
Trial Date:
Action Filed:

1 The undersigned is informed and believes that:

2
3 **AUTOMOBILE THEFT**

4
5 **2003 SALEEN S7 (VIN: [REDACTED])**

6 **COUNT 1**

7 **GRAND THEFT**

8 On or about and between June 15, 2018 to December 9, 2019, in the COUNTY of SAN
9 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
10 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
11 had been entrusted to him by [REDACTED], specifically, a 2003 SALEEN automobile (VIN:
12 [REDACTED]), which had a value exceeding nine hundred fifty dollars (\$950).

13 **COUNT 2**

14 **GRAND THEFT FROM AN ELDER**

15 On or about and between June 15, 2018 to December 9, 2019, in the COUNTY of SAN
16 BERNARDINO, the crime of GRAND THEFT FROM AN ELDER, in violation of Penal Code
17 section 368(d), a felony, was committed by CLAYTON THOM, who did unlawfully commit
18 embezzlement with respect to the property and of an elder, specifically a 2003 SALEEN
19 automobile (VIN: [REDACTED]), which had a value exceeding nine hundred fifty dollars
20 (\$950), and knew and reasonably have known that said person, [REDACTED], was an elder.

21 **COUNT 3**

22 **GRAND THEFT**

23 On or about and between November 18, 2019 to November 27, 2019, in the COUNTY of
24 SAN BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(a), a
25 felony, was committed by CLAYTON THOM, who did knowingly and designedly, by a false and
26 fraudulent representation and pretense, obtain money by fraud from [REDACTED],
27 specifically, \$150,000, which exceeded nine hundred fifty dollars (\$950).

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1 **2020 CHEVROLET CORVETTE (VIN: [REDACTED])**

2 **COUNT 7**

3 **GRAND THEFT**

4 On or about and between November 1, 2020 to November 30, 2020, in the COUNTY of
5 SAN BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section
6 487(d)(1), a felony, was committed by CLAYTON THOM, who did fraudulently appropriate
7 property which had been entrusted to him by [REDACTED], specifically, a 2020 Chevrolet
8 Corvette (VIN: [REDACTED]), which had a value exceeding nine hundred fifty dollars
9 (\$950).

10 **COUNT 8**

11 **GRAND THEFT**

12 On or about and between November 9, 2020 to December 10, 2020, in the COUNTY of
13 SAN BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(a), a
14 felony, was committed by CLAYTON THOM, who did knowingly and designedly, by a false and
15 fraudulent representation and pretense, obtain money by fraud from [REDACTED],
16 specifically, \$47,986.16, which exceeded nine hundred fifty dollars (\$950).

17
18 **1953 JAGUAR XK120 (VIN: [REDACTED])**

19 **COUNT 9**

20 On or about and between September 4, 2018 to March 31, 2020, in the COUNTY of SAN
21 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
22 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
23 had been entrusted to him by [REDACTED], specifically, a 1953 Jaguar XK120 (VIN:
24 [REDACTED]), which had a value exceeding nine hundred fifty dollars (\$950).

25 **COUNT 10**

26 **GRAND THEFT**

27 On or about and between March 9, 2020 to March 10, 2020, in the COUNTY of SAN
28 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(a), a

1 felony, was committed by CLAYTON THOM, who did knowingly and designedly, by a false and
2 fraudulent representation and pretense, obtain money by fraud from [REDACTED],
3 [REDACTED], specifically, \$100,000, which exceeded nine hundred fifty dollars (\$950).

4
5 **2020 MERCEDES G63 (VIN [REDACTED])**

6 **COUNT 11**

7 **GRAND THEFT**

8 On or about June 1, 2020, in the COUNTY of SAN BERNARDINO, the crime of GRAND
9 THEFT, in violation of Penal Code section 487(d)(1), a felony, was committed by CLAYTON
10 THOM, who did fraudulently appropriate property which had been entrusted to him by
11 [REDACTED], specifically, a 2020 MERCEDES G63 (VIN:
12 [REDACTED] automobile, which had a value exceeding nine hundred fifty dollars
13 (\$950).

14 **COUNT 12**

15 **GRAND THEFT**

16 On or about and between May 30, 2020 to June 1, 2020, in the COUNTY of SAN
17 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(a), a
18 felony, was committed by CLAYTON THOM, who did knowingly and designedly, by a false and
19 fraudulent representation and pretense, obtain money by fraud from [REDACTED], specifically,
20 \$183,341.59, which exceeded nine hundred fifty dollars (\$950).

21
22 **2001 GENERAL MOTORS HUMMER (VIN: [REDACTED])**

23 **COUNT 13**

24 **GRAND THEFT**

25 On or about and between December 5, 2020 to April 10, 2021, in the COUNTY of SAN
26 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
27 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
28 had been entrusted to him by [REDACTED], specifically, a 2001 General Motors

1 Hummer (VIN: [REDACTED]) automobile, which had a value exceeding nine hundred
2 fifty dollars (\$950).

3
4 **2005 FORD THUNDERBIRD (VIN: [REDACTED])**

5 **COUNT 14**

6 **GRAND THEFT**

7 On or about and between January 13, 2021 to February 12, 2021, in the COUNTY of SAN
8 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
9 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
10 had been entrusted to him by [REDACTED], specifically, a 2005 FORD
11 THUNDERBIRD (VIN: [REDACTED]) automobile, which had a value exceeding nine
12 hundred fifty dollars (\$950).

13 **COUNT 15**

14 **GRAND THEFT**

15 On or about and between January 22, 2021 to February 22, 2021, in the COUNTY of SAN
16 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(a), a
17 felony, was committed by CLAYTON THOM, who did knowingly and designedly, by a false and
18 fraudulent representation and pretense, obtain money by fraud from [REDACTED]
19 and [REDACTED], specifically, \$22,000, which exceeded nine hundred fifty dollars
20 (\$950).

21
22 **2017 NISSAN GTR (VIN: [REDACTED])**

23 **COUNT 16**

24 **GRAND THEFT**

25 On or about and between October 17, 2020 to December 3, 2020, in the COUNTY of SAN
26 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
27 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which

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1 had been entrusted to them by [REDACTED], specifically, a 2017 Nissan GTR automobile (VIN:
2 [REDACTED]), which had a value exceeding nine hundred fifty dollars (\$950).

3 **COUNT 17**

4 **GRAND THEFT**

5 On or about and between November 4, 2020 to December 25, 2020, in the COUNTY of
6 SAN BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(a), a
7 felony, was committed by CLAYTON THOM, who did knowingly and designedly, by a false and
8 fraudulent representation and pretense, obtain money by fraud from [REDACTED], specifically,
9 \$123,909.26, which exceeded nine hundred fifty dollars (\$950).

10
11 **2017 NISSAN GTR (VIN: [REDACTED])**

12 **COUNT 18**

13 **GRAND THEFT**

14 On or about and between November 4, 2020 to November 26, 2020, in the COUNTY of
15 SAN BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section
16 487(d)(1), a felony, was committed by CLAYTON THOM, who did knowingly and designedly,
17 by a false and fraudulent representation and pretense, obtain money by fraud from [REDACTED],
18 specifically, a 2017 Nissan GTR automobile (VIN: [REDACTED]), which had a value
19 exceeding nine hundred fifty dollars (\$950).

20 **COUNT 19**

21 **GRAND THEFT**

22 On or about and between November 7, 2020 to December 28, 2020, in the COUNTY of
23 SAN BERNARDINO, the crime of GRAND THEFT in violation of Penal Code section 487(a), a
24 felony, was committed by CLAYTON THOM, who did knowingly and designedly, by a false and
25 fraudulent representation and pretense, obtain money by fraud from [REDACTED],
26 specifically, \$109,084.09, which exceeded nine hundred fifty dollars (\$950).

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1 **2009 MASERATI QUARTTROPORTE (VIN: [REDACTED])**

2 **COUNT 26**

3 **GRAND THEFT**

4 On or about and between July 25, 2020 to October 24, 2020, in the COUNTY of SAN
5 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
6 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
7 had been entrusted to him by [REDACTED], specifically, a 2009 MASERATI
8 QUARTTROPORTE automobile (VIN: [REDACTED]), which had a value exceeding
9 nine hundred fifty dollars (\$950).

10
11 **1975 LINCOLN MARK IV (VIN: [REDACTED])**

12 **COUNT 27**

13 **GRAND THEFT**

14 On or about and between October 8, 2020 to November 13, 2020, in the COUNTY of SAN
15 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
16 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
17 had been entrusted to him by [REDACTED], specifically, a 1975 LINCOLN MARK
18 IV automobile (VIN: [REDACTED]), which had a value exceeding nine hundred fifty dollars
19 (\$950).

20
21 **2018 DODGE CHALLENGER DEMON (VIN: [REDACTED])**

22 **COUNT 28**

23 **GRAND THEFT**

24 On or about and between September 29, 2020 to December 8, 2020, in the COUNTY of
25 SAN BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section
26 487(d)(1), a felony, was committed by CLAYTON THOM, who did fraudulently appropriate
27 property which had been entrusted to him by [REDACTED], specifically, a 2018

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1 DODGE CHALLENGER DEMON automobile (VIN: [REDACTED]), which had a
2 value exceeding nine hundred fifty dollars (\$950).

3 **COUNT 29**

4 **GRAND THEFT**

5 On or about and between November 17, 2020 to December 18, 2020, in the COUNTY of
6 SAN BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(a), a
7 felony, was committed by CLAYTON THOM, who did knowingly and designedly, by a false and
8 fraudulent representation and pretense, obtain money by fraud from [REDACTED],
9 specifically \$139,230.13, which exceeded nine hundred fifty dollars (\$950).

10
11 **1999 PORSCHE 911 (VIN: [REDACTED])**

12 **COUNT 30**

13 **GRAND THEFT**

14 On or about and between August 29, 2020 to December 3, 2020, in the COUNTY of SAN
15 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
16 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
17 had been entrusted to him by [REDACTED], specifically, a 1999 PORSCHE 911 automobile (VIN:
18 [REDACTED]), which had a value exceeding nine hundred fifty dollars (\$950).

19 **COUNT 31**

20 **GRAND THEFT**

21 On or about and between November 12, 2020 to November 24, 2020, in the COUNTY of
22 SAN BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section
23 487(a)(1), a felony, was committed by CLAYTON THOM, who did knowingly and designedly,
24 by a false and fraudulent representation and pretense, obtain money by fraud from [REDACTED]
25 [REDACTED], specifically, \$31,767.13 which exceeded nine hundred fifty dollars
26 (\$950).

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1 **2016 MCCLAREN 675 L T SPIDER (VIN: [REDACTED])**

2 **COUNT 35**

3 **GRAND THEFT**

4 On or about and between December 12, 2020 to April 5, 2021, in the COUNTY of SAN
5 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
6 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
7 had been entrusted to him by [REDACTED], specifically, a 2016 MCLAREN 675 L T
8 SPIDER automobile (VIN: [REDACTED]), which had a value exceeding nine hundred
9 fifty dollars (\$950).

10
11 **2014 MERCEDES BENZ SLS (VIN: [REDACTED])**

12 **COUNT 36**

13 **GRAND THEFT**

14 On or about and between February 18, 2021 to March 15, 2021, in the COUNTY of SAN
15 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
16 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
17 had been entrusted to him by [REDACTED], specifically, a 2014 MERCEDES BENZ
18 SLS automobile (VIN: [REDACTED]), which had a value exceeding nine hundred
19 fifty dollars (\$950).

20
21 **2000 FERRARI 360 (VIN: [REDACTED])**

22 **COUNT 37**

23 **GRAND THEFT**

24 On or about and between October 29, 2020 to December 9, 2020, in the COUNTY of SAN
25 BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(d)(1), a
26 felony, was committed by CLAYTON THOM, who did fraudulently appropriate property which
27 had been entrusted to him by [REDACTED], specifically, a 2000 FERRARI 360 automobile
28 (VIN: [REDACTED]), which had a value exceeding nine hundred fifty dollars (\$950).

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COUNT 38

GRAND THEFT

On or about and between November 12, 2020 and December 19, 2020, in the COUNTY of SAN BERNARDINO, the crime of GRAND THEFT, in violation of Penal Code section 487(a), a felony, was committed by CLAYTON THOM, who did knowingly and designedly, by a false and fraudulent representation and pretense, obtain money by fraud from [REDACTED], specifically, \$73,869.08, which exceeded nine hundred fifty dollars (\$950).

SALES TAX FRAUD

COUNT 39

FILING A FALSE SALES TAX RETURN (RE: 2018 QUARTER 3)

On or about October 31, 2018, at and in the County of SAN BERNARDINO, the crime of FILING A FALSE SALES TAX RETURN, in violation of Revenue and Taxation Code section 7152(b) was committed by CLAYTON THOM and VALERIE TANAKA, who did willfully aid, assist in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false for sellers permit number 100-451783.

It is further alleged that CLAYTON THOM and VALERIE TANAKA acted with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: \$434,381 collected by CNC Motors, Inc.

COUNT 40

FILING A FALSE SALES TAX RETURN (RE: 2018 QUARTER 4)

On or about January 31, 2019, at and in the County of SAN BERNARDINO, the crime of FILING A FALSE SALES TAX RETURN in violation of Revenue and Taxation Code section 7152(b) was committed by CLAYTON THOM and VALERIE TANAKA, who did willfully aid,

1 assist in, or procured, counseled, or advised in, the preparation or presentation, of a return,
2 affidavit, claim, or other document that was fraudulent or false for sellers permit number 100-
3 451783.

4 It is further alleged that CLAYTON THOM and VALERIE TANAKA acted with the intent
5 to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than
6 twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of
7 Revenue and Taxation Code section 7153.5, a felony, to wit: \$593,128 collected by CNC Motors,
8 Inc.

9 **COUNT 41**

10 **FILING A FALSE SALES TAX RETURN (RE: 2019 QUARTER 1)**

11 On or about April 30, 2019, at and in the County of SAN BERNARDINO, the crime of
12 FILING A FALSE SALES TAX RETURN in violation of Revenue and Taxation Code section
13 7152(b) was committed by CLAYTON THOM and VALERIE TANAKA, who did willfully aid,
14 assist in, or procured, counseled, or advised in, the preparation or presentation, of a return,
15 affidavit, claim, or other document that was fraudulent or false for sellers permit number 100-
16 451783.

17 It is further alleged that CLAYTON THOM and VALERIE TANAKA acted with the intent
18 to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than
19 twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of
20 Revenue and Taxation Code section 7153.5, a felony, to wit: \$452,982 collected by CNC Motors,
21 Inc.

22 **COUNT 42**

23 **FILING A FALSE SALES TAX RETURN (RE: 2019 QUARTER 2)**

24 On or about July 31, 2019, at and in the County of SAN BERNARDINO, the crime of
25 FILING A FALSE SALES TAX RETURN in violation of Revenue and Taxation Code section
26 7152(b) was committed by CLAYTON THOM and VALERIE TANAKA, who did willfully aid,
27 assist in, or procured, counseled, or advised in, the preparation or presentation, of a return,

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1 affidavit, claim, or other document that was fraudulent or false for sellers permit number 100-
2 451783.

3 It is further alleged that CLAYTON THOM and VALERIE TANAKA acted with the intent
4 to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than
5 twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of
6 Revenue and Taxation Code section 7153.5, a felony, to wit: \$442,840 collected by CNC Motors,
7 Inc.

8 **COUNT 43**

9 **FILING A FALSE SALES TAX RETURN (RE: 2019 QUARTER 3)**

10 On or about October 31, 2019, at and in the County of SAN BERNARDINO, the crime of
11 FILING A FALSE SALES TAX RETURN in violation of Revenue and Taxation Code section
12 7152(b) was committed by CLAYTON THOM and VALERIE TANAKA, who did willfully aid,
13 assist in, or procured, counseled, or advised in, the preparation or presentation, of a return,
14 affidavit, claim, or other document that was fraudulent or false for sellers permit number 100-
15 451783.

16 It is further alleged that CLAYTON THOM and VALERIE TANAKA acted with the intent
17 to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than
18 twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of
19 Revenue and Taxation Code section 7153.5, a felony, to wit: \$588,489 collected by CNC Motors,
20 Inc.

21 **COUNT 44**

22 **FILING A FALSE SALES TAX RETURN (RE: 2019 QUARTER 4)**

23 On or about January 31, 2020, at and in the County of SAN BERNARDINO, the crime of
24 FILING A FALSE SALES TAX RETURN in violation of Revenue and Taxation Code section
25 7152(b) was committed by CLAYTON THOM and VALERIE TANAKA, who did willfully aid,
26 assist in, or procured, counseled, or advised in, the preparation or presentation, of a return,
27 affidavit, claim, or other document that was fraudulent or false for sellers permit number 100-
28 451783.

1 It is further alleged that CLAYTON THOM and VALERIE TANAKA acted with the intent
2 to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than
3 twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of
4 Revenue and Taxation Code section 7153.5, a felony, to wit: \$695,887 collected by CNC Motors,
5 Inc.

6 **COUNT 45**

7 **FILING A FALSE SALES TAX RETURN (RE: 2020 QUARTERS 1 AND 2)**

8 On or about May 20, 2020 and December 31, 2020, at and in the County of SAN
9 BERNARDINO, the crime of FILING A FALSE SALES TAX RETURN in violation of Revenue
10 and Taxation Code section 7152(b) was committed by CLAYTON THOM and VALERIE
11 TANAKA, who did willfully aid, assist in, or procured, counseled, or advised in, the preparation
12 or presentation, of a return, affidavit, claim, or other document that was fraudulent or false for
13 sellers permit number 100-451783.

14 It is further alleged that CLAYTON THOM and VALERIE TANAKA acted with the intent
15 to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than
16 twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of
17 Revenue and Taxation Code section 7153.5, a felony, to wit: \$42,000 collected by CNC Motors,
18 Inc.

19 **COUNT 46**

20 **FAILURE TO FILE SALES TAX RETURN (RE: 2021 JANUARY-MARCH)**

21 On or about February 25, 2021, March 25, 2021 and April 25, 2021, at and in the County of
22 SAN BERNARDINO, the crime of FAILURE TO FILE SALES TAX RETURN in violation of
23 Revenue and Taxation Code section 6452(c) was committed by CLAYTON THOM, who
24 willfully failed or refused to furnish any return required for sellers permit number 100-451783.

25 It is further alleged that CLAYTON THOM acted with the intent to defeat or evade the
26 reporting, assessment or payment of a tax liability equal to or greater than twenty-five thousand
27 dollars (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation
28 Code section 7153.5, a felony, to wit: \$43,727 collected by CNC Motors, Inc.

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COUNT 47

FILING A FALSE SALES TAX RETURN (RE: 2019 QUARTERS 1, 3 AND 4)

On or about April 30, 2019, November 6, 2019 and January 31, 2020, at and in the County of SAN BERNARDINO, the crime of FILING A FALSE SALES TAX RETURN in violation of Revenue and Taxation Code section 7152(b) was committed by CLAYTON THOM and VALERIE TANAKA, who did willfully aid, assist in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false for sellers permit number 223-274752.

It is further alleged that CLAYTON THOM and VALERIE TANAKA acted with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: \$33,550 collected by LOTUS OF UPLAND, LLC.

COUNT 48

FILING A FALSE SALES TAX RETURN (Re: 2020 Quarter 1)

On or about May 22, 2020, at and in the County of SAN BERNARDINO, the crime of FILING A FALSE SALES TAX RETURN in violation of Revenue and Taxation Code section 7152(b) was committed by CLAYTON THOM and VALERIE TANAKA, who did willfully aid, assist in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false for sellers permit number 223-274752.

It is further alleged that CLAYTON THOM acted with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: \$608,723 collected by LOTUS OF UPLAND, LLC.

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COUNT 49

FILING A FALSE SALES TAX RETURN (RE: 2020 QUARTERS 2 AND 3)

On or about July 31, 2020 and February 5, 2021, at and in the County of SAN BERNARDINO, the crime of FILING A FALSE SALES TAX RETURN in violation of Revenue and Taxation Code section 7152(b) was committed by CLAYTON THOM, who did willfully aid, assist in, or procured, counseled, or advised in, the preparation or presentation, of a return, affidavit, claim, or other document that was fraudulent or false for sellers permit number 223-274752.

It is further alleged that CLAYTON THOM acted with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: \$195,048 collected by LOTUS OF UPLAND, LLC.

COUNT 50

FAILURE TO FILE SALES TAX RETURN (RE: 2020 QUARTER 4)

On or about January 25, 2021, at and in the County of SAN BERNARDINO, the crime of FAILURE TO FILE SALES TAX RETURN in violation of Revenue and Taxation Code section 6452(c) was committed by CLAYTON THOM, who willfully failed or refused to furnish any return required for sellers permit number 223-274752.

It is further alleged that CLAYTON THOM acted with the intent to defeat or evade the reporting, assessment or payment of a tax liability equal to or greater than twenty-five thousand dollars (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation Code section 7153.5, a felony, to wit: \$252,654 collected by LOTUS OF UPLAND, LLC.

COUNT 51

FAILURE TO FILE SALES TAX RETURN (RE: 2021 QUARTER 1)

On or about April 25, 2021, at and in the County of SAN BERNARDINO, the crime of FAILURE TO FILE SALES TAX RETURN in violation of Revenue and Taxation Code section 6452(c) was committed by CLAYTON THOM, who willfully failed or refused to furnish any return required for sellers permit number 223-274752.

1 It is further alleged that CLAYTON THOM acted with the intent to defeat or evade the
2 reporting, assessment or payment of a tax liability equal to or greater than twenty-five thousand
3 dollars (\$25,000), within any 12-consecutive-month period, in violation of Revenue and Taxation
4 Code section 7153.5, a felony, to wit: \$71,213 collected by LOTUS OF UPLAND, LLC.

5 **FIRST SPECIAL ALLEGATION**

6 **AGGRAVATED WHITE COLLAR ENHANCEMENT IN EXCESS OF \$500,000**

7 **(PENAL CODE SECTION 186.11(A)(2))**

8 It is further alleged that CLAYTON THOM and VALERIE TANAKA, committed two or
9 more related felonies to wit: the counts alleged against each of them in this Complaint, a material
10 element of which is fraud and embezzlement, which involved a pattern of related felony conduct,
11 and the pattern of felony conduct involved the taking of, a resulted in the loss by the above
12 alleged victims of, more than five hundred thousand dollars (\$500,000), within the meaning of
13 Penal Code section 186.11(a)(2).

14 **SECOND SPECIAL ALLEGATION**

15 **THEFT OF AMOUNT OVER \$100,000**

16 **(PENAL CODE SECTION 1203.045)**

17 It is further alleged that CLAYTON THOM and VALERIE TANAKA, in the commission
18 of the Grand Theft and False Sales Tax counts alleged against them in this Indictment, with the
19 intent to do so, took funds of a value exceeding one hundred thousand dollars (\$100,000) within
20 the meaning of Penal Code section 1203.045(a).

21 **THIRD SPECIAL ALLEGATION**

22 **(STATUTE OF LIMITATIONS – COMMISSION WITHIN FIVE YEARS)**

23 It is further alleged pursuant to Revenue and Taxation Code section 7154, that the offenses
24 set forth in Counts Thirty-Nine through Fifty-One were committed on or after October 31, 2018.

25 On October 31, 2018, January 31, 2019, April 30, 2019, July 31, 2019, October 31, 2019,
26 November 6, 2019, January 31, 2020, May 20, 2020, May 22, 2020, July 31, 2020, December 31,
27 2020, February 5, 2021, defendants CLAYTON THOM and VALERIE TANAKA caused the
28 filing of a false sales tax return for CNC Motors, Inc. and or Lotus of Upland, LLC.

1 On January 25, 2021, February 25, 2021, March 25, 2021 and April 25, 2021, defendant
2 CLAYTON THOM failed to file a sales tax return for CNC Motors, Inc. and or Lotus of Upland,
3 LLC.

4 In conclusion, filing a false sales tax return and failure to file a sales tax return as charged
5 in Counts Thirty-Nine through Fifty-One, was not committed until on or after October 31, 2018,
6 when a false sales tax return for CNC Motors, Inc. was filed.

7 **FOURTH SPECIAL ALLEGATION**

8 **CIRCUMSTANCES IN AGGRAVATION**

9 **(CALIFORNIA RULE OF COURT 4.421; PENAL CODE SECTION 1170(B)(2)**

10 It is further alleged as to all charges, that CLAYTON THOM and VALERIE TANAKA,
11 per PENAL CODE SECTION 1170(b)(2) and within the meaning of Rule 4.421 of the California
12 Rules of Court, that there exist circumstances in aggravation including the following factors:

- 13 1. The victim was particularly vulnerable (4.421 (a)(3));
- 14 2. The defendants induced others to participate in the commission of the crime or occupied
15 a position of leadership or dominance of other participants in its commission (4.421 (a)(4));
- 16 3. The manner in which the crimes were carried out indicates planning, sophistication, or
17 professionalism (4.421(a)(8));
- 18 4. The crimes involved an attempted or actual taking or damage of great monetary value
19 (4.421(a)(9));
- 20 5. The defendants took advantage of a position of trust or confidence to commit the
21 offenses (4.421(a)(11)).

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1 **REQUEST FOR DISCOVERY**

2 Pursuant to Penal Code section 1054.5, subdivision (b), the People informally request that
3 defense counsel provide discovery to the People as required by Penal Code section 1054.3.

4 **NOTICE TO ATTORNEY**

5 Any materials accompanying this complaint or provided by the People in this case may
6 contain information about witnesses. Such information is subject to Penal Code section 1054.2,
7 which provides, "No attorney may disclose or permit to be disclosed to a defendant the address or
8 telephone number of a victim or witness whose name is disclosed to the attorney pursuant to
9 subdivision (a) of section 1054.1 unless specifically permitted to do so by the court after a hearing
10 and a showing of good cause."

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DECLARATION

Further, attached and incorporated herein are official reports, documents, and/or a declaration of a law enforcement agency that the undersigned believes establish probable cause for the arrest of Defendants CLAYTON DAVID THOM and VALERIE JEAN TANAKA for the above-listed crimes. Wherefore a warrant of arrest is requested for said defendants.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT THIS COMPLAINT CONSISTS OF 51 COUNTS AND FOUR SPECIAL ALLEGATIONS.

Executed this 30 day of October, 2023, in San Bernardino, California.

Yasmine Sanjaq
Declarant and Complainant

Dated: October 30, 2023

Respectfully Submitted,

ROB BONTA
Attorney General of California
JAMES ROOT
Senior Assistant Attorney General
PATRICIA FUSCO
Supervising Deputy Attorney General
MICHAEL HASYCHAK
Deputy Attorney General
VIKRAM MANDLA
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