
**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA

: **CRIMINAL COMPLAINT**

v.

:

UGOCHUKWU H. MADUBUIKE
and ONYINYE M. NWOKEJI

: Mag No. 08-4150

I, the undersigned complainant, being duly sworn, state the following is true and correct to the best of my knowledge and belief.

SEE ATTACHMENT A
continued on the attached sheet and made a part hereof

I further state that I am a Special Agent for the United States Department of the Treasury Inspector General for Tax Administration, and that this complaint is based on the following facts:

SEE ATTACHMENT B
continued on the attached sheet and made a part hereof

Mark Scrivanich, Special Agent
United States Department of the Treasury
Inspector General for Tax Administration

Sworn to before me and subscribed in my presence,

November 18, 2008 at Newark, New Jersey

HONORABLE CLAIRE C. CECCHI
UNITED STATES MAGISTRATE JUDGE

Signature of Judicial Officer

ATTACHMENT A

1. From in or about March 2006 to in or about November 2008, in Essex County, in the District of New Jersey and elsewhere, defendants,

UGOCHUKWU H. MADUBUIKE
and ONYINYE M. NWOKEJI

knowingly and intentionally conspired and agreed with each other and others to pass, utter and publish as true five Treasury checks of the United States bearing falsely made and forged endorsements, namely the false and forged signatures of those in whose names the Treasury checks were issued, the said checks being as follows:

U.S. Treasury Check Number	Symbol Number	Issue Date	Payee's Initials
65316185	2307	08/25/2006	LW
65330087	2307	08/25/2006	LW
70033884	2307	12/15/2006	JC
16239077	2308	05/25/2007	LB
21023380	2308	08/17/2007	LB

contrary to Title 18, United States Code, Section 510(a)(2).

2. The object of the conspiracy was to receive United States Treasury tax refunds in the names of individuals whose personal identifiers the defendants had stolen, and to deposit the tax refund checks, with the forged signatures of the payees, in bank accounts controlled by the defendants in order to obtain the proceeds therefrom.

3. In furtherance of the conspiracy and to effect its unlawful object, defendants UGOCHUKWU H. MADUBUIKE and ONYINYE M. NWOKEJI committed and caused to be committed the following overt acts, among others, in the District of New Jersey and elsewhere:

a. On or about October 12, 2006, defendant UGOCHUKWU H. MADUBUIKE deposited into his checking account at a bank in New Jersey U.S. Treasury Check Number 65316185, Symbol Number 2307, dated 08/25/2006, bearing the forged signature of an individual with initials LW.

b. On or about September 29, 2006, defendant UGOCHUKWU H. MADUBUIKE deposited into his checking account at a bank in New Jersey U.S. Treasury Check Number 65330087, Symbol Number 2307, dated 08/25/2006, bearing the forged signature of an individual with initials LW.

c. On or about February 27, 2007, defendant UGOCHUKWU H. MADUBUIKE deposited into his checking account at a bank in New Jersey U.S. Treasury Check Number 70033884, Symbol Number 2307, dated 12/15/2006, bearing the forged signature of an individual with initials JC.

d. On or about September 26, 2007, defendant ONYINYE M. NWOKEJI deposited into her checking account at a bank in New Jersey U.S. Treasury Check Number 16239077, Symbol Number 2308, dated 05/25/2007, bearing the forged signature of an individual with initials LB.

e. On or about April 7, 2007, defendant ONYINYE M. NWOKEJI deposited into her checking account at a bank in New Jersey U.S. Treasury Check Number 21023380, Symbol Number 2308, dated 08/17/2008, bearing the forged signature of an individual with initials LB.

In violation of Title 18, United States Code, Section 371.

ATTACHMENT B

I, Mark Scrivanich, a Special Agent with the United States Department of Treasury Inspector General for Tax Administration, having conducted an investigation, and having spoken with other law enforcement officers who have participated in the investigation, have knowledge of the following facts:

1. Defendant UGOCHUKWU H. MADUBUIKE is a 29-year-old male and former Family Services Specialist with the State of New Jersey, Department of Children and Families, Division of Youth and Family Services (“DYFS”), having worked there from on or about June 1, 2004, to on or about November 16, 2007. According to DYFS officials, while a DYFS Family Services Specialist, MADUBUIKE had access to the personal information (including the names, social security numbers, and dates of birth) of those individuals served by DYFS and certain other state agencies. Investigative contacts and recent surveillance indicate that MADUBUIKE and defendant ONYINYE M. NWOKEJI, a 26-year-old female, live together in Orange, New Jersey.

2. In or about June 2007, representatives of Bank of America contacted federal law enforcement regarding the suspicious deposit of a United States Treasury tax refund check, issued in the name of someone other than defendant UGOCHUKWU H. MADUBUIKE, into a checking account in MADUBUIKE’s name. According to a bank representative who confronted MADUBUIKE with the suspicious deposit, MADUBUIKE claimed to be preparing people’s taxes and cashing their refund checks on their behalf. At or about that time, a review of MADUBUIKE’s deposit history revealed that approximately 40 additional United States Treasury tax refund checks, with the names of multiple payees and totaling approximately \$116,909.52, had been deposited into the same checking account from in or about March 2006 to in or about March 2007. Investigation, including interviews conducted of approximately 8 of the individuals in whose names tax refund checks were issued, revealed that those individuals (1) did not know MADUBUIKE, (2) never authorized MADUBUIKE to prepare tax returns using their identities, and (3) never authorized him to deposit the refunds into his bank account.

3. In one example, two United States Treasury tax refund checks in the respective amounts of approximately \$2,662.00 and \$2,439.00 (U.S. Treasury Check Numbers 65316185 and 65330087, respectively; each with Symbol Number 2307 and dated 08/25/2006) were issued to an individual with the initials “LW.” Bank records indicate that on or about October 12, 2006, and on or about September 29, 2006, respectively, those tax refund checks, each bearing two signatures purported to be those of LW and defendant UGOCHUKWU H. MADUBUIKE, were deposited into MADUBUIKE’s Bank of America checking account. Notably, records on file with the State of New Jersey confirm that LW had once been served by DYFS. Moreover, records on file with the Social Security Administration reveal that LW was deceased as of June 20, 2004.

4. In another example, a United States Treasury tax refund check in the amount of approximately \$460 (U.S. Treasury Check Number 70033884, Symbol Number 2307, dated 12/15/2006) was issued to an individual with the initials “JC.” Bank records indicate that on or about February 27, 2007, the tax refund check, bearing two signatures purported to be those of JC and defendant UGOCHUKWU H. MADUBUIKE, was deposited into MADUBUIKE’s Bank of America checking account. In an interview, the individual identified as JC – who, among other

things, as a child was served by DYFS – confirmed that JC (1) did not know MADUBUIKE, (2) never authorized MADUBUIKE to prepare tax returns using JC's identity, and (3) never authorized MADUBUIKE to deposit the refunds into his bank account.

5. The investigation has further revealed that defendant ONYINYE M. NWOKEJI has been depositing United States Treasury tax refund checks issued in the names of other individuals, into a Bank of America checking account in NWOKEJI's name. For instance, two United States Treasury tax refund checks in the respective amounts of approximately \$2,135.71 and \$3,707.39 (U.S. Treasury Check Numbers 16239077 and 21023380, each with Symbol Number 2308, dated 05/25/2007 and 08/17/2008, respectively) were issued to an individual with the initials "LB." Bank records indicate that on or about September 26, 2007, the tax refund checks, bearing two signatures purported to be those of LB and NWOKEJI, were deposited into NWOKEJI's Bank of America checking account. Notably, State of New Jersey records indicate that LB had been served by DYFS. Moreover, in an interview, the individual identified as LB confirmed that LB (1) did not know NWOKEJI or defendant UGOCHUKWU H. MADUBUIKE, (2) never authorized NWOKEJI or MADUBUIKE to prepare tax returns using LB's identity, and (3) never authorized NWOKEJI to deposit the refunds into her bank account.

6. Bank records show that in total, from in or about August 2007 to on or about November 4, 2008, approximately 78 United States Treasury tax refund checks, all in the names of individuals other than defendant ONYINYE M. NWOKEJI and totaling approximately \$268,094.38, were deposited into her Bank of America checking account. Bank records further demonstrate that as part of the fraud scheme, NWOKEJI wrote checks of substantial dollar amounts from her Bank of America account to defendant UGOCHUKWU H. MADUBUIKE, within days of her depositing United States Treasury refund checks of a similar amount into her account. Bank records show that MADUBUIKE then deposited NWOKEJI's checks into his Commerce Bank account.

a. For instance, from on or about March 7, 2008 to on or about March 13, 2008, approximately 4 United States Treasury refund checks, totaling approximately \$13,391.19, were deposited into NWOKEJI's Bank of America account. On or about March 14, 2008, NWOKEJI issued check number 179 from that bank account to MADUBUIKE in the amount of approximately \$13,200. The check was endorsed by MADUBUIKE and deposited into his Commerce Bank account on or about March 17, 2008.

b. From on or about April 1, 2008 to on or about April 9, 2008, approximately 6 United States Treasury refund checks, totaling approximately \$10,638.80, were deposited into NWOKEJI's Bank of America account. On or about April 11, 2008, NWOKEJI issued check number 180 from that bank account to MADUBUIKE in the amount of approximately \$10,300. On or about that same day, the check was endorsed by MADUBUIKE and deposited into his Commerce Bank account.

7. In sum, the investigation to date has identified approximately 170 United States Treasury tax refunds in the names of various individuals, totaling approximately \$659,892.71, that were deposited by defendants UGOCHUKWU H. MADUBUIKE and ONYINYE M. NWOKEJI, through mailed check or electronic deposit.