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UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

**FELONY**

**BILL OF INFORMATION FOR  
CONSPIRACY TO DEFRAUD THE UNITED STATES**

**12-289**

UNITED STATES OF AMERICA

\*

CRIMINAL DOCKET NO.

v.

\*

SECTION:

**SECT. S MAG 5**

MAQBOOL A. IBRAHIM  
SAYED SAJID  
ABDUL HAFEEZ

\*

VIOLATION: 18 U.S.C. § 371

\*

\* \* \*

The United States Attorney charges that:

**COUNT 1**  
**(CONSPIRACY TO DEFRAUD THE UNITED STATES)**

**A. AT ALL TIMES MATERIAL HEREIN:**

Defendants **MAQBOOL A. IBRAHIM, SAYED SAJID, and ABDUL HAFEEZ,** owned multiple souvenir and t-shirt shops located in the French Quarter area of New Orleans, which is within the Eastern District of Louisiana. Defendants **MAQBOOL A. IBRAHIM** and **SAYED SAJID** each owned fifty percent of Daimmy Enterprise, doing business as All That Jazz, and Bourbon Boutique. Defendant **MAQBOOL A. IBRAHIM** and **SAYED SAJID** each owned thirty-three percent of Tricou Gifts. Defendants **MAQBOOL A. IBRAHIM** and

**ABDUL HAFEEZ** each owned fifty percent of Naushahi Enterprises, doing business as Nawlin's Blues, Zydecajun, International Shop, Nawlin's Hot Stuff, Jazz N' Jazz, and Discount City. Approximately half of the sales in all of the shops were cash transactions.

The defendants employed a corporate accountant to maintain the books and records of the corporations, and to prepare and file corporate sales and income tax returns. This accountant used records and corporate bank statements provided by the defendants to determine the income and expenses of the corporations, for purposes of preparing the businesses' federal corporate income tax returns. The accountant would prepare the various returns and provide them to the respective defendants for their signature. The defendants then signed their respective returns and filed or caused them to be filed with the Internal Revenue Service ("IRS"), an agency of the United States government.

**B. THE CONSPIRACY:**

Beginning from on or about January 1, 2005, the exact date being unknown to the United States Attorney, and continuing thereafter up to and including January 28, 2009, in the Eastern District of Louisiana, the defendants **MAQBOOL A. IBRAHIM, SAYED SAJID, and ABDUL HAFEEZ** did unlawfully, voluntarily, intentionally, and knowingly combine, conspire, confederate, and agree together and with others both known and unknown to the United States Attorney, to defraud the United States by deceitful and dishonest means for the purpose of impeding, impairing, obstructing, and defeating the lawful governmental function of the Internal Revenue Service of the

Treasury Department in the ascertainment, computation, assessment, and collection of the revenue, that is, federal income taxes.

C. **MANNER AND MEANS OF THE CONSPIRACY:**

The manner and means by which the conspiracy was sought to be accomplished included, among others, the following:

The defendants, **MAQBOOL A. IBRAHIM, SAYED SAJID, and ABDUL HAFEEZ** skimmed cash from their respective businesses to avoid reporting, and paying taxes on, each business's true gross receipts. To do so, they directed the employees of their respective stores to place cash receipts in envelopes, which were then put inside safes or boxes located at each shop. Periodically, one or more of the defendants would visit their respective shops and collect the envelopes of cash. The defendants would then bring the envelopes to a warehouse owned by one of the defendants.

To divert corporate cash receipts to their own use, once a week, one or more of the defendants **MAQBOOL A. IBRAHIM, SAYED SAJID, and ABDUL HAFEEZ** would count their businesses' cash receipts at the warehouse and divide it proportionally among the owners of the respective stores. A portion of the cash would be deposited into bank accounts to cover the businesses' expenses. The majority of the cash was distributed among the defendants for their personal use and was not deposited into any of the stores' or corporations' bank accounts.

To conceal their diversion of corporate assets from the IRS, defendants **MAQBOOL A. IBRAHIM, SAYED SAJID, and ABDUL HAFEEZ** maintained double sets of books and

records for their respective businesses. The first set included all of their businesses' receipts, including cash. The second set failed to include the businesses' true cash receipts. One or more of the defendants presented the false set of books and records to their corporate accountant for use in preparing federal corporate income tax returns for their respective entities. The defendants then signed and presented to the IRS false corporate income tax returns, which they knew failed to accurately report the corporations' income. None of the skimmed cash was ever reported to the IRS as income to the defendants.

**D. OVERT ACTS:**

In furtherance of the conspiracy, and to accomplish the objects thereof, the defendants committed overt acts in the Eastern District of Louisiana, and elsewhere, including but not limited to the following:

1. On March 16, 2007, the defendants **MAQBOOL A. IBRAHIM** and **SAYED SAJID** signed and filed, or caused to be filed, a false IRS Form 1065 for the tax year 2006 for Bourbon Boutique.

2. On September 26, 2006, the defendants **MAQBOOL A. IBRAHIM** and **SAYED SAJID** signed and filed, or caused to be filed, a false IRS Form 1020S for the tax year 2005 for Daimmy Enterprise.

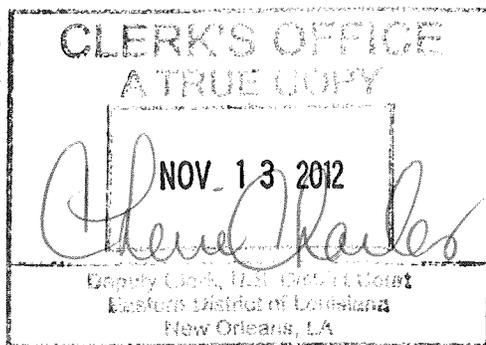
3. On September 21, 2007, the defendants **MAQBOOL A. IBRAHIM** and **SAYED SAJID** signed and filed, or caused to be filed, a false IRS Form 1020S for the tax year 2006 for Daimmy Enterprise.

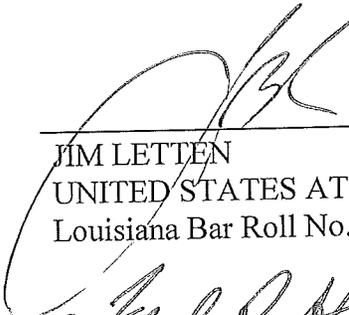
4. On March 19, 2007, the defendants **MAQBOOL A. IBRAHIM** and **SAYED SAJID** signed and filed, or caused to be filed, a false IRS Form 1020 for the tax year 2006 for Tricou Gifts.

5. On September 25, 2006, the defendants **MAQBOOL A. IBRAHIM** and **ABDUL HAFEEZ** signed and filed, or caused to be filed, a false IRS Form 1020 for the tax year 2005 for Naushahi Enterprises.

6. On March 16, 2007, the defendants **MAQBOOL A. IBRAHIM** and **ABDUL HAFEEZ** signed and filed, or caused to be filed, a false IRS Form 1020 for the tax year 2006 for Naushahi Enterprises.

All in violation of Title 18, United States Code, Section 371.



  
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New Orleans, Louisiana  
November 9, 2012