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

UNITED STATES OF AMERICA

v.

ADEYEMISI TOYUSINI,
a/k/a "Johnson Coker,"
ADEBOWALE SHEBA,
a/k/a "Kolawole Sheba,"
TAIWO DAISI, and
ADEDEMI ADENNI

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CRIMINAL COMPLAINT

Mag. No. 09-3706 (MF)

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

SEE ATTACHMENT A

I further state that I am a Postal Inspector with the United States Postal Inspection Service, and that this Complaint is based on the following facts:

SEE ATTACHMENT B

continued on the attached page and made a part hereof.

Jason Bourdeau, Postal Inspector,
United States Postal Inspection Service

Sworn to before me and subscribed in my presence,
November 12, 2009, at Newark, New Jersey

HONORABLE MADELINE COX ARLEO
UNITED STATES MAGISTRATE JUDGE

Signature of Judicial Officer

ATTACHMENT A

From in or about January 2005 through in or about October 2009, in the District of New Jersey and elsewhere, defendants

ADEYEMISI TOYUSINI,
a/k/a “Johnson Coker,”
ADEBOWALE SHEBA,
a/k/a “Kolawole Sheba,”
TAIWO DAISI, and
ADEDEMI ADENNI

did knowingly and intentionally conspire and agree with each other and others to defraud the United States, namely the United States Department of the Treasury, by submitting false, fictitious, and fraudulent claims to obtain payment in the form of individual income tax refund checks, in violation of Title 18, United States Code, Section 286.

ATTACHMENT B

I, Jason Bourdeau, am a Postal Inspector with the United States Postal Inspection Service. I have knowledge of the facts set forth below from my involvement in the investigation, a review of reports, and discussions with other law enforcement personnel. Any statements attributed to individuals are described in substance and in part.

1. In or about May 2007, a confidential informant contacted federal law enforcement officers and reported that ADEBOWALE SHEBA, the owner and landlord of 124 Shephard Avenue in Newark, New Jersey, (hereinafter, the "Subject Address") was tampering with mail addressed to his tenants. The confidential informant also reported that defendant SHEBA maintained various papers at the Subject Address, including papers bearing the names and personal identifiers of individuals who did not reside at the Subject Address. Included among those papers were what appeared to be mailings from the Internal Revenue Service.¹

2. A review of IRS documents revealed that from in or about February 2005 through in or about June 2009, more than 290 federal income tax returns associated with the Subject Address were filed with the IRS. Those returns were filed using the names, dates of birth, and Social Security numbers of more than 800 suspected victims of identity theft and, cumulatively, sought federal tax refunds of approximately \$1.45 million.

3. Law enforcement officers interviewed several of the suspected identity theft victims and confirmed that their identities had indeed been stolen. For example, on or about October 24, 2008, law enforcement officers spoke with victim C.J., who, according to IRS records, had filed three separate income tax returns for tax years 2004, 2005, and 2006 from the Subject Address claiming refunds of \$4,406, \$4,577, and \$4,846 respectively. C.J. never lived at the Subject Address and stated that C.J. had no knowledge of the income tax returns filed in C.J.'s name. Likewise, on or about May 12, 2008, law enforcement officers interviewed victim A.S. who, according to IRS records, had filed three separate income tax returns for tax years 2004, 2005, and 2006 from the Subject Address claiming refunds of \$4,380, \$4,553, and \$4,854 respectively. Like victim C. J., A.S. never lived at the Subject Address and claimed to have no knowledge of the income tax return filed in A.S.'s name.

4. Further investigation revealed the contours of the conspiracy, which extended well beyond the Subject Address and defendant SHEBA. Indeed, law enforcement officers have identified several of defendant SHEBA'S co-conspirators, including ADEYEMISI TOYUSINI, a/k/a

¹ At the time, the Subject Address was a three-story home. The first floor was occupied by defendant SHEBA. The second floor had at least two bedrooms, as well as a kitchen and bathroom shared by the tenants. The second floor also contained a room inaccessible to the confidential informant and the other tenants. That room contained several computers and was routinely accessed both by defendant SHEBA and several unidentified men. The third floor was occupied by a separate tenant.

“Johnson Coker,” TAIWO DAISI, and ADEDEMI ADENNI who, combined, filed thousands of federal income tax returns seeking nearly \$11.5 million in tax refunds. Approximately \$3.2 million of that \$11.5 million was actually released by the IRS to the defendants.

5. To perpetrate their scheme, the defendants filed income tax returns from approximately 41 separate addresses, including the Subject Address, and deposited the resulting \$2.7 million in tax refund checks into approximately 24 different bank accounts.² In some cases, the checks were electronically deposited into the accounts, while in others, the defendants used other co-conspirators to manually deposit the checks into the accounts. The following examples are illustrative:

a. Records from the Social Security Administration reveal that victim E.W. is a resident of Bronx, New York. In or about March and April 2006, three federal income tax refund checks were mailed to E.W. at 270 Morris Avenue, Apartment M, Newark, New Jersey. Two checks, one in the amount of \$4,447 and a second in the amount of \$4,519, were deposited into two Bank of America accounts opened at the direction of and controlled by defendant TOYUSINI. The third, a check in the amount of \$4,761, was deposited into a Bank of America business account held in the name of Chrysolyte Universal Tax Services, a business operated by defendant DAISI from his home in Roselle, New Jersey.

b. Records from the Social Security Administration reveal that victim S.H. is also a resident of Bronx, New York. In or about September 2005 and May 2006, three federal income tax refund checks were mailed to S.H. at 322 Eastern Parkway, Apartment 8, Irvington, New Jersey. Two checks, one in the amount of \$2,355 and a second in the amount of \$2,405, were deposited into a Bank of America account controlled by defendant TOYUSINI. The third, a check in the amount of \$2,653, was deposited into defendant DAISI’S Chrysolyte Universal Tax Services business account. In or about April 2007, a fourth refund check in the amount of \$3,178 was mailed to S.H. at 3501 Village Drive, Avenel, New Jersey, the home address listed on defendant TOYUSINI’S driver’s license. That check was deposited into a Bank of America account controlled by defendant TOYUSINI.

c. Records from the Social Security Administration reveal that victim H.S. is a resident of Virginia. In or about March and April 2008, two electronic deposits of federal income tax refunds were deposited into a Wells Fargo bank account held in the name of “Kolawole Sheba,” a known alias of defendant SHEBA. As well, in or about April 2008, two refund checks mailed to H.S. at 94 South 14th Street, Newark, New Jersey, one in the amount of \$4,440 and a second in the amount of \$2,747, were deposited into a Bank of America account controlled by defendant TOYUSINI. Two refund checks mailed to 94 South 14th Street, albeit in the name of a victim other than

² Law enforcement officers have been unable to account for approximately \$500,000 of the \$3.2 million released to the defendants by the IRS.

H.S., were also deposited into defendant DAISI'S Chrysolyte Universal Tax Services business account.

d. In or about January and February 2005, two federal income tax refund checks mailed to M.B. at 1308 Centennial Avenue, Apartment 358, Piscataway, New Jersey, were deposited into a TD Bank account held in the name of ANSA Healthcare Service, a business operated by defendant ADENNI. In or about July 2007, two additional checks mailed to M.B. at 1 Bernice Road, Apartment 11, North Arlington, New Jersey were deposited into two Bank of America accounts controlled by defendant TOYUSINI. Refund checks mailed to 1 Bernice Road, Apartment 11, albeit in the names of victims other than M.B., were also deposited into defendant DAISI'S Chrysolyte Universal Tax Services business account.

6. An analysis of the two Bank of America accounts discussed in paragraphs 5(a)-5(d) above controlled by defendant TOYUSINI revealed that between in or about February 2005 and July 2008 approximately 107 federal income tax refund checks were deposited into the accounts in the names of approximately 72 victims at approximately 19 separate addresses. Those checks totaled approximately \$415,279.66.

7. An analysis of the Bank of America business account for defendant DAISI'S Chrysolyte Universal Tax Services discussed in paragraphs 5(a)-5(d) above revealed that between in or about March 2005 and April 2008, approximately 100 federal income tax refund checks were deposited into the account in the names of approximately 59 victims at approximately 11 separate addresses. Those checks totaled approximately \$365,375.11.

8. An analysis of the Wells Fargo account discussed in paragraph 5(c) above controlled by defendant SHEBA revealed that between in or about February 2008 and September 2008 approximately 19 federal income tax refund checks were electronically deposited into the account in the names of approximately 11 victims. Those checks totaled approximately \$46,034.40.

9. An analysis of the TD Bank account discussed in paragraph 5(d) above controlled by defendant ADENNI revealed that between in or about January 2005 and March 2009 approximately 94 federal income tax refund checks were deposited into the account in the names of approximately 67 victims at approximately 9 separate addresses. Those checks totaled approximately \$205,932.89.