
UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA

v.

HAKEEM AWE

:
: Hon. Joseph A. Dickson
:
: Mag. No. 12-6634
:
: **CRIMINAL COMPLAINT**
:

I, Eric Malecki, 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.

Eric Malecki
Postal Inspector, U.S. Postal Inspection Service

Sworn to before me and subscribed in my presence,
on June 11, 2012, at Newark, New Jersey



HONORABLE JOSEPH A. DICKSON
UNITED STATES MAGISTRATE JUDGE

ATTACHMENT A

COUNT 1
(Theft of Public Money)

From at least as early as in or about February 2008 through in or about September 2011, in the District of New Jersey, and elsewhere, defendant

HAKEEM AWE

did knowingly and willfully embezzle, steal, purloin, and convert to his use and the use of another, money and things of value of the United States, namely at least 150 United States Treasury checks valued in excess of \$400,000, and did receive, conceal and retain the same with intent to convert them to his use or gain, knowing them to have been embezzled, stolen, purloined and converted.

In violation of Title 18, United States Code, Section 641.

COUNTS 2 THROUGH 4
(Filing False Claims)

On or about the dates set forth below, in the District of New Jersey, and elsewhere, defendant

HAKEEM AWE

knowingly made and presented, and caused to be made and presented, to the Internal Revenue Service, claims upon and against the United States for payment, which he knew to be false, fictitious and fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, federal income tax returns, including the specific claims listed below, knowing such claims to be false, fictitious and fraudulent:

Count	Approximate Date of Claim	Type of Claim	Tax Year	Person Whose Identity Was Used	Amount
2	June 2009	Income Tax Return	2008	C.A.	\$8,697
3	April 2009	Income Tax Return	2007	L.M.	\$6,227
4	July 2009	Income Tax Return	2006	S.W.P.	\$7,423

In violation of Title 18, United States Code, Section 287.

COUNTS 5 THROUGH 7
(Mail Fraud)

On or about the dates set forth below, in the District of New Jersey, and elsewhere, for the purpose of executing and attempting to execute a scheme and artifice to defraud the Internal Revenue Service, and for obtaining money and property by means of materially false and fraudulent pretenses, representations and promises, defendant

HAKEEM AWE

did knowingly and intentionally place and cause to be placed in a post office and authorized depository of mail, and cause to be delivered thereon, certain mail matter, including the matters described below, to be sent and delivered by the United States Postal Service, and by any private and commercial interstate carrier:

Count	Approximate Date of Mailing	Item Placed in Mail	Tax Year	Person Whose Identity Was Used
5	June 2009	Income Tax Return	2008	C.A.
6	April 2009	Income Tax Return	2007	L.M.
7	July 2009	Income Tax Return	2006	S.W.P.

In violation of Title 18, United States Code, Section 1341.

ATTACHMENT B

I, Eric Malecki, am a Postal Inspector with the United States Postal Inspection Service. I have knowledge of the following facts based upon both my investigation and discussions with other law enforcement personnel and others. Because this affidavit is being submitted for the sole purpose of establishing probable cause to support the issuance of a complaint, I have not included each and every fact known to the government concerning this matter. Where statements of others are set forth herein, these statements are related in substance and in part. Where I assert that an event took place on a particular date, I am asserting that it took place on or about the date alleged.

1. From at least as early as in or about February 2008 through in or about September 2011, HAKEEM AWE was involved in a scheme to file false and fraudulent tax returns in an effort to obtain tax refund checks. AWE deposited more than \$400,000 in tax refund checks collected as part of this scheme.

2. To obtain the tax refund checks, AWE submitted fraudulent federal income tax returns to the United States Department of the Treasury, Internal Revenue Service ("IRS") using the names and social security numbers of unsuspecting victims without their knowledge or consent. The fraudulent returns included the following false information:

- (a) False address, which did not correspond with the actual address of the person whose name and social security number was used on the return;
- (b) False statement concerning income;
- (c) False statement about the number of dependents; and
- (d) False claim for a refund.

3. Through the use of the above-referenced false information, AWE manipulated the tax returns so that the purported claimants qualified for the Earned Income Credit ("EIC") and, in turn, refunds approximating \$1,000 to \$9,000 per return. As a result, the IRS processed the false returns as if they were legitimate, and the IRS issued refund checks that were then mailed the addresses associated with the returns.

4. The filed returns reveal that AWE used the private personal information of at least three individuals on each return:

- (a) the person in whose name the return was submitted (the "purported filer"); and
- (b) two or more unrelated children, who were claimed as dependents for the purpose of qualifying for the EIC (the "purported dependents").

5. To avoid discovery of the scheme, AWE provided one of several post office box addresses on the fraudulent returns to receive the refund checks in the mail. During the investigation, I discovered that AWE used aliases and fake names to rent the boxes from Commercial Mail Receiving Agencies ("CMRAs"), and had control and/or access to the following box, among others:

Store / CDMA	Mailing Address	Town
Hub Pack and Mail Center	2037 Lemoine Avenue, Box 1019	Fort Lee, NJ

6. After receiving the refund checks, AWE deposited the checks in one of several bank accounts under his control. AWE then drew upon these accounts to pay for personal expenses. During the investigation, I discovered that AWE used aliases and fake names to obtain checking accounts at a national retail bank.

7. As part of my investigation, I have learned of numerous individuals victimized by Defendant AWE's fraudulent activity, including C.A., L.M., and S.W.P.

8. I interviewed C.A., L.M., and S.W.P. about the tax returns filed in their names. All three have indicated that they:

- (a) neither filed nor authorized the filing of the tax returns purportedly filed in their names;
- (b) neither reside nor operate a post office box at the addresses indicated in the relevant tax returns;
- (c) never claimed the relevant purported dependants for tax purposes;
- (d) did not request, receive, or deposit the tax refund checks associated with the above-referenced tax returns, and
- (e) did not authorize the use of their personal identifying information.

9. The chart appended to this complaint describes the fraudulent activity involving tax returns filed in the names of C.A., L.M., and S.W.P.

Chart of Fraudulent Tax Refunds

Purported Filer	Purported Dependants	Tax Year	Approx. Date Received by IRS	Refund Claimed	Refund Issued	CDMA Address Refund Check Was Mailed To
C.A.	Dependant 1 Dependant 2	2008	June 2009	\$8,697.00	\$8,697.00	Hub Pack and Mail Center Fort Lee, NJ
L.M.	Dependant 3 Dependant 4	2007	April 2009	\$6,227.00	\$6,277.00	Hub Pack and Mail Center Fort Lee, NJ
S.W.P.	Dependant 5 Dependant 6	2006	July 2009	\$7,423.00	\$7,423.00	Hub Pack and Mail Center Fort Lee, NJ