

AUG 08 2012

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

HON CATHY L WALDOR

UNITED STATES OF AMERICA

v.

PHILIP APPENTENG, EVANS BOAMAH,
ALIDU DRAMANI & THOMAS DONKOR

: CRIMINAL COMPLAINT
:
: Mag. No. 12-
:
: HON. CATHY L. WALDOR
:

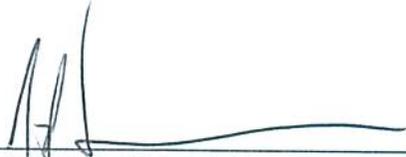
I, Jonathan C. Helmstetter, being duly sworn, state the following is true and correct to the best of my knowledge and belief:

SEE ATTACHMENT A

I further state that I am a Special Agent of the Internal Revenue Service and that this complaint is based on the following facts:

SEE ATTACHMENT B

continued on the attached page and made a part hereof.


Jonathan C. Helmstetter
Special Agent, Internal Revenue Service

Sworn to before me and subscribed in my presence,

August 8, 2012, at Newark, in the District of New Jersey

HONORABLE CATHY L. WALDOR
UNITED STATES MAGISTRATE JUDGE


Signature of Judicial Officer

Attachment A

**Count 1
Conspiracy to Defraud the Government
with Respect to Claims**

From in or around May 2012 to in or around August 2012, in Essex County, in the District of New Jersey and elsewhere, defendants

**Philip Appenteng,
Evans Boamah,
Thomas Donkor, and
Alidu Dramani**

did knowingly and willfully agree, combine and conspire with each other and others to defraud the United States and a department and agency thereof, specifically the Internal Revenue Service (“IRS”), by obtaining and aiding to obtain the payment and allowance of false, fictitious and fraudulent claims, namely, approximately 20 income tax returns claiming refunds based upon the submission of materially false information.

In violation of 18 United States Code, Section 286.

Count 2
Fraud and Related Activity
in Connection with Access Devices

Beginning in or around May 2012 and continuing through in or around August
2012 in Essex County in the District of New Jersey and elsewhere, defendants

Philip Appenteng,
Evans Boamah,
Thomas Donkor, and
Alidu Dramani

did knowingly and with intent to defraud, possess 15 or more devices which were unauthorized access devices, as that term is defined by 18 U.S.C. 1029(e)(1), in a manner affecting interstate and foreign commerce.

In violation of Title 18, United States Code, Sections 1029(a)(3) and Section 2.

Count 3
Aggravated Identity Theft

Beginning in or around June 2012 and continuing through in or around August
2012, in Essex County, in the District of New Jersey and elsewhere, defendants

Philip Appenteng,
Evans Boamah, and
Alidu Dramani

during and in relation to a felony violation of Title 18, United States Code 1029(a)(3), as set forth in Count 2 of this Complaint, did knowingly transfer, possess, and use, without lawful authority, a means of identification of other persons, that is, the social security account numbers of actual individuals, including an individual whose initials are L.G. and whose social security number is xxx-xx-4931.

In violation of Title 18, United States Code, Sections 1028A(a)(1) and Section 2.

Attachment B

I, Jonathan C. Helmstetter, a Special Agent with the Internal Revenue Service (“IRS”), Criminal Investigation (“IRS-CI”), have knowledge of the following facts based upon evidence collection during the investigation, discussions with witnesses and other law enforcement agents. Since this affidavit is submitted for the purpose of establishing probable cause to support the issuance of a complaint and arrest warrant, I have not included each and every fact known by the government concerning this investigation. Statements attributed to individuals are provided in substance and in part.

Introduction

1. This investigation was initiated after a CW informed law enforcement personnel that he (the CW) was approached by individuals who offered to sell him identity information consisting of the names, social security numbers and dates of birth of numerous individuals. The express purpose of providing the identity information was for the CW to use the identity information to have false Federal income tax returns prepared and, thereby, unlawfully obtain tax refunds.

Specific Transactions

2. On an exact date that is unknown but known to be prior to June 1, 2012, a Cooperating Witness (the “CW”), known to be reliable, met with Philip Appenteng, believed to be a resident of and a cabdriver in New York, New York, and Evans Boamah, a resident of Elizabeth, New Jersey and an employee of the North Jersey Developmental Center in Totowa, New Jersey, an institution operated by the State of New Jersey.

3. At the meeting, the CW received stolen identity information in the form of 3 pages from a notebook, itemized as numbers 38-60, and consisting of 23 names, with social

security numbers, and dates of birth for each name. Records of the Social Security Administration (“SSA”) establish that the social security numbers are identified with and connected to New York, New York residents. Included among the 23 social security numbers was the number xxx-xx-4931, belonging to an individual whose initials are L.G.

4. Evans Boamah stated, in effect, that the purpose and intent of providing the identity information to the CW was for him to arrange the preparation of false federal income tax returns that fraudulently generated refunds. At the same meeting, Evans Boamah gave the CW eight (8) deposit tickets and two blank checks for accounts at PNC bank in New Jersey and JP Morgan Chase bank in New York. The stated purpose of the blank checks was to identify the accounts and routing numbers to which the anticipated refunds should be directly deposited. An examination of these accounts has established that their exclusive function was to receive tax refunds from both federal and state governments and to purchase tax-preparation software. The total claims made against the IRS approximated \$87,250 on 14 tax returns filed for the 2011 tax year that were connected to these accounts.

5. On or about June 1, 2012, the CW turned over to the IRS-CID the documents and checks that he had received at the meeting, discussed above, and recounted the events that occurred at the meeting with Appenteng and Boamah.

6. On or about June 7, 2012, the CW delivered stolen identity information for 20 people to Thomas Donkor, a resident of Parlin, New Jersey and a tax preparer. However, the social security numbers were changed by the IRS to IRS-controlled undercover numbers. In delivering the names, the CW informed Thomas Donkor that the identity information had been given to him by an individual. Thomas Donkor agreed to prepare fraudulent tax returns for the

names given to him. In connection with a separate investigation, Donkor previously admitted to preparing and filing false tax returns for refunds.

7. On or about June 7, 2012, at the direction of IRS-CID, the CW telephoned Evans Boamah and Philip Appenteng to inform them that the identity information had been given to a tax preparer who would prepare returns for the identities he received from the CW.

8. On or about June 14, 2012, the CW telephoned Evans Boamah and Philip Appenteng to obtain additional stolen names and identity information. A meeting was set for June 19, 2012.

9. On or about June 19, 2012, the CW met with Philip Appenteng; Evans Boamah failed to appear. At the meeting, Philip Appenteng had a notebook with stolen identity information that was the same notebook as the one from which the CW obtained the first 23 names and stolen identity information referred to in paragraph 10, above. This part of the notebook ran from items 61 to 76. According to the CW, Philip Appenteng has a girlfriend who works in a nursing home located in New York City, New York.

10. On or about June 22, 2012, the CW met with Evans Boamah who brought Alidu Dramani, a resident of Irvington, New Jersey and Boamah's coworker at the New Jersey mental health institution, to the meeting. At the meeting, Dramani offered to provide identity information but insisted on payment before delivering stolen identity information. Dramani said, in effect, he had been burned before in that he did not receive payment for providing stolen identity information. Dramani relented and provided the CW with a carbon copy list of 18 identities, and added that these identities could be used repeatedly, implying that the actual persons with these identities were not anticipated to file returns in the future. Furthermore, according to records of the SSA, the 18 identities belong to individuals currently residing at the

institution where Dramani and Boamah are employed. The CW promised to split the proceeds of the tax refunds obtained by use of the identity information provided by Dramani.

Probable Cause

11. Based on the foregoing, there is probable cause to believe:

a. that Boamah, Appenteng, Dramani, and Donkor have engaged in a conspiracy to make false claims against the United States, in violation of 18 U.S.C. § 286;

b. that Boamah, Appenteng, Dramani, and Donkor knowingly and with intent to defraud, have possessed 15 or more devices which are unauthorized access devices, as that term is defined by 18 U.S.C. 1029(e)(1), and which affect interstate or foreign commerce, in violation of 18 U.S.C. 1029(a)(3); and

c. that Boamah, Appenteng, and Dramani have knowingly transferred, possessed, and used without lawful authority, a means of identification of other persons, in violation of 18 U.S.C. 1028A(a)(1).