

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

UNITED STATES OF AMERICA	:	Hon. Jose L. Linares
	:	
v.	:	Criminal Number: 11-310
	:	
KOLE AKINOLA,	:	18 U.S.C. § 286
a/k/a "Kalee Akin,"	:	18 U.S.C. § 1028(a)(7)
a/k/a "Kalee Atkins"	:	42 U.S.C. § 408(a)(8)
a/k/a "Black Law"	:	18 U.S.C. § 1028A(a)(1)
a/k/a "Black"	:	18 U.S.C. § 2

SUPERSEDING INDICTMENT

The Grand Jury in and for the District of New Jersey, sitting in Newark,
charges:

COUNT ONE

(Conspiracy to File False and Fictitious Claims)
(18 U.S.C. § 286)

1. At all times relevant to this Indictment:
 - a. Defendant KOLE AKINOLA was a resident of Essex and Hudson Counties, New Jersey.
 - b. The Internal Revenue Service ("IRS") was a constituent agency of the United States Department of the Treasury, responsible for administering and enforcing the tax laws of the United States, collecting taxes owed, and providing refunds.

2. From at least as early as in and around January 2010, to at least as late as in and around July 2013, in the District of New Jersey and elsewhere,

defendant

**KOLE AKINOLA,
a/k/a "Kalee Akin,"
a/k/a "Kalee Atkins,"
a/k/a "Black Law,"
a/k/a "Black,"**

did knowingly and intentionally conspire and agree with others to defraud the United States and a department and agency thereof, specifically the IRS, by obtaining and aiding to obtain the payment and allowance of false, fictitious and fraudulent claims, that is, federal income tax refunds based upon the submission of materially false income tax returns.

The Object of the Conspiracy

3. It was the object of the conspiracy for defendant KOLE AKINOLA and others to profit by using fraudulently obtained names and Social Security numbers to file false and fraudulent United States Individual Tax Returns with the IRS that claimed tax refunds to which they were not entitled.

The Means and Methods of Executing the Conspiracy

4. It was part of the conspiracy that defendant AKINOLA and his co-conspirators obtained the personal identification information ("PII"), including the names, Social Security numbers, and dates of birth, of multiple individuals, from among other places, inmate population reports from prison facilities.

5. It was further part of the conspiracy that defendant AKINOLA and his co-conspirators electronically filed or caused to be electronically filed with

the IRS false and fraudulent U.S. individual income tax returns using the PII of identity theft victims, which sought federal tax refunds to which the members of the conspiracy were not entitled. Among other things, the false and fraudulent tax returns listed the PII of identity theft victims, and identified fictitious employment, wages, and tax withholdings information for each identity theft victim. Based on the materially false and fraudulent income tax returns, the IRS approved and issued tax refunds.

6. It was further part of the conspiracy that defendant AKINOLA and his co-conspirators caused those fraudulently obtained tax refunds to be directed onto pre-paid debit cards (the "Prepaid Debit Cards"), which they caused to be opened in the names of identity theft victims. In some cases, they caused multiple tax refunds to be directed onto a single Prepaid Debit Card.

7. It was further part of the conspiracy that defendant AKINOLA and his co-conspirators arranged for the Prepaid Debit Cards to be mailed to addresses in and around the District of New Jersey and elsewhere, where co-conspirators could retrieve them, and which were not the actual addresses of the individuals in whose names the Prepaid Debit Cards were issued.

8. It was further part of the conspiracy that, once received, defendant AKINOLA and his co-conspirators would use the Prepaid Debit Cards to make ATM withdrawals and purchases in the District of New Jersey and elsewhere for their personal use and benefit.

All in violation of Title 18, United States Code, Section 286.

COUNTS TWO to ELEVEN

(Transfer, Possession, and Use of Means of Identification)
(18 U.S.C. § 1028(a)(7))
(18 U.S.C. § 2)

1. The allegations set forth in Paragraphs 1 and 4 through 8 of Count One above are hereby repeated, realleged, and incorporated as if fully set forth herein.

2. On or about April 27, 2011, defendant Kole Akinola possessed the Social Security numbers and dates of birth of numerous individuals, whose names, Social Security numbers, and dates of birth appeared in the false and fraudulent tax returns described in Count One of this Superseding Indictment.

3. On or about April 27, 2011, in the District of New Jersey and elsewhere, defendant

**KOLE AKINOLA,
a/k/a "Kalee Akin,"
a/k/a "Kalee Atkins,"
a/k/a "Black Law,"
a/k/a "Black,"**

did knowingly and intentionally transfer, possess, and use the means of identification of the individuals set forth below without lawful authority, in a manner affecting interstate commerce, with the intent to commit, and to aid and abet, and in connection with, unlawful activity, namely a conspiracy to file false, fictitious and fraudulent claims against the United States and a department and agency thereof, specifically the IRS, contrary to Title 18, United States Code, Section 286:

COUNT	INDIVIDUAL
2	D.D.W.
3	N.C.
4	M.T.A.
5	D.B.
6	L.D.
7	L.L.
8	M.E.D.
9	R.M.
10	O.C.
11	F.C.

All in violation of Title 18, United States Code, Sections 1028(a)(7) and (b)(1)(D) and 2.

COUNTS TWELVE to TWENTY-ONE

(Illegal Use of Social Security Numbers)
(42 U.S.C. § 408(a)(8))
(18 U.S.C. § 2)

1. The allegations set forth in Paragraphs 1 and 4 through 8 of Count One above are hereby repeated, realleged, and incorporated as if fully set forth herein.

2. On or about the dates set forth in the table below, defendant

**KOLE AKINOLA,
a/k/a "Kalee Akin,"
a/k/a "Kalee Atkins,"
a/k/a "Black Law,"
a/k/a "Black,"**

did knowingly and intentionally disclose and use Social Security numbers of the persons described in the table below in violation of the law of the United States, namely, as part of the conspiracy to file false, fictitious and fraudulent claims against the United States and a department and agency thereof, specifically the IRS, as described in Count One of this Superseding Indictment.

COUNT	DATE	INDIVIDUAL
12	January 23, 2011	D.D.W.
13	February 2, 2011	N.C.
14	February 9, 2011	M.T.A.
15	February 14, 2011	D.B.

COUNT	DATE	INDIVIDUAL
16	February 14, 2011	L.D.
17	February 15, 2011	L.L.
18	February 18, 2011	M.E.D.
19	March 30, 2011	R.M.
20	April 12, 2011	O.C.
21	April 12, 2011	F.C.

All in violation of Title 42, United States Code, Section 408(a)(8) and Title 18, United States Code, Section 2.

COUNTS TWENTY-TWO to THIRTY-ONE

(Aggravated Identity Theft)
(18 U.S.C. §§ 1028A(a)(1) and 2))

1. The allegations set forth in Paragraphs 1 and 4 through 8 of Count One above are hereby repeated, realleged, and incorporated as if fully set forth herein.

2. On or about April 27, 2011, in the District of New Jersey and elsewhere, the defendant

**KOLE AKINOLA,
a/k/a "Kalee Akin,"
a/k/a "Kalee Atkins,"
a/k/a "Black Law,"
a/k/a "Black,"**

during and in relation to felony violations of Title 42, United States Code, Section 408(a)(8), as set forth in Counts Twelve through Twenty-one of this Superseding Indictment, did knowingly transfer, possess, and use, without lawful authority, a means of identification of another person, as set forth in the individual counts below:

COUNT	MEANS OF IDENTIFICATION
22	Social Security number of an individual with the initials "D.D.W."
23	Social Security number of an individual with the initials "N.C."
24	Social Security number of an individual with the initials "M.T.A."
25	Social Security number of an individual with the initials "D.B."

COUNT	MEANS OF IDENTIFICATION
26	Social Security number of an individual with the initials "L.D."
27	Social Security number of an individual with the initials "L.L."
28	Social Security number of an individual with the initials "M.E.D."
29	Social Security number of an individual with the initials "R.M."
30	Social Security number of an individual with the initials "O.C."
31	Social Security number of an individual with the initials "F.C."

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

FORFEITURE ALLEGATION

1. The allegations contained in this Superseding Indictment are hereby realleged and incorporated by reference for the purpose of noticing forfeiture pursuant to Title 18, United States Code, Sections 982(a)(2) and 1029(c)(1)(C).

2. The United States hereby gives notice to the defendant, that upon his conviction of the offense charged in Counts Two through Eleven of this Superseding Indictment, the government will seek forfeiture in accordance with Title 18, United States Code, Section 982(a)(2), which requires any person convicted of such offense to forfeit any property constituting or derived from proceeds obtained directly or indirectly as a result of such offense, and in accordance with Title 18, United States Code, Section 1029(c)(1)(C), which requires any person convicted of such offense to forfeit any personal property used or intended to be used to commit such offense.


3. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (c) has been placed beyond the jurisdiction of the court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code,

Section 853(p), as incorporated by Title 18, United States Code, Section 982(b)(1), to seek forfeiture of any other property of such defendant up to the value of the forfeitable property described in paragraph 2.

A True Bill


PAUL J. FISHMAN
United States Attorney

CASE NUMBER: 11-310(JLL)

**United States District Court
District of New Jersey**

UNITED STATES OF AMERICA

v.

**KOLE AKINOLA,
a/k/a "Kalee Akin,"
a/k/a "Kalee Atkins,"
a/k/a "Black Law,"
a/k/a "Black"**

SUPERSEDING INDICTMENT FOR

**18 U.S.C. § 286
18 U.S.C. § 1028(a)(7)
42 U.S.C. § 408(a)(8)
18 U.S.C. § 1028A(a)(1)**

PAUL J. FISHMAN

UNITED STATES ATTORNEY, NEWARK, NEW JERSEY

JOSEPH B. SHUMOFSKY
ASSISTANT U.S. ATTORNEY
NEWARK, NEW JERSEY
973-297-2098
