JS 44 (Rev. 03/24)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. *(SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)*

I. (a) PLAINTIFFS

UNITED STATES OF AMERICA

DEFENDANTS

EMMANUEL OLUWATOSIN KAZEEM

(b) County of Residence of First Listed Plaintiff ______
(EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant Anne Arundel
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

(c) Attorneys *(Firm Name, Address, and Telephone Number)*

U.S. Dep't of Justice, Civil Div., Ofc. of Immigr. Litig.
P.O. Box 878, Washington, DC 20044, 202-305-0190

Attorneys *(If Known)*

II. BASIS OF JURISDICTION *(Place an "X" in One Box Only)*

- [x] 1 U.S. Government Plaintiff
- [ ] 3 Federal Question *(U.S. Government Not a Party)*
- [ ] 2 U.S. Government Defendant
- [ ] 4 Diversity *(Indicate Citizenship of Parties in Item III)*

III. CITIZENSHIP OF PRINCIPAL PARTIES *(Place an "X" in One Box for Plaintiff and One Box for Defendant)* *(For Diversity Cases Only)*

	PTF	DEF		PTF	DEF
Citizen of This State	[ ] 1	[ ] 1	Incorporated *or* Principal Place of Business In This State	[ ] 4	[ ] 4
Citizen of Another State	[ ] 2	[ ] 2	Incorporated *and* Principal Place of Business In Another State	[ ] 5	[ ] 5
Citizen or Subject of a Foreign Country	[ ] 3	[ ] 3	Foreign Nation	[ ] 6	[ ] 6

IV. NATURE OF SUIT *(Place an "X" in One Box Only)*

Click here for: Nature of Suit Code Descriptions.

CONTRACT
- [ ] 110 Insurance
- [ ] 120 Marine
- [ ] 130 Miller Act
- [ ] 140 Negotiable Instrument
- [ ] 150 Recovery of Overpayment & Enforcement of Judgment
- [ ] 151 Medicare Act
- [ ] 152 Recovery of Defaulted Student Loans (Excludes Veterans)
- [ ] 153 Recovery of Overpayment of Veteran's Benefits
- [ ] 160 Stockholders' Suits
- [ ] 190 Other Contract
- [ ] 195 Contract Product Liability
- [ ] 196 Franchise

REAL PROPERTY
- [ ] 210 Land Condemnation
- [ ] 220 Foreclosure
- [ ] 230 Rent Lease & Ejectment
- [ ] 240 Torts to Land
- [ ] 245 Tort Product Liability
- [ ] 290 All Other Real Property

TORTS

PERSONAL INJURY
- [ ] 310 Airplane
- [ ] 315 Airplane Product Liability
- [ ] 320 Assault, Libel & Slander
- [ ] 330 Federal Employers' Liability
- [ ] 340 Marine
- [ ] 345 Marine Product Liability
- [ ] 350 Motor Vehicle
- [ ] 355 Motor Vehicle Product Liability
- [ ] 360 Other Personal Injury
- [ ] 362 Personal Injury - Medical Malpractice

PERSONAL INJURY
- [ ] 365 Personal Injury - Product Liability
- [ ] 367 Health Care/ Pharmaceutical Personal Injury Product Liability
- [ ] 368 Asbestos Personal Injury Product Liability

PERSONAL PROPERTY
- [ ] 370 Other Fraud
- [ ] 371 Truth in Lending
- [ ] 380 Other Personal Property Damage
- [ ] 385 Property Damage Product Liability

CIVIL RIGHTS
- [ ] 440 Other Civil Rights
- [ ] 441 Voting
- [ ] 442 Employment
- [ ] 443 Housing/ Accommodations
- [ ] 445 Amer. w/Disabilities - Employment
- [ ] 446 Amer. w/Disabilities - Other
- [ ] 448 Education

PRISONER PETITIONS

Habeas Corpus:
- [ ] 463 Alien Detainee
- [ ] 510 Motions to Vacate Sentence
- [ ] 530 General
- [ ] 535 Death Penalty

Other:
- [ ] 540 Mandamus & Other
- [ ] 550 Civil Rights
- [ ] 555 Prison Condition
- [ ] 560 Civil Detainee - Conditions of Confinement

FORFEITURE/PENALTY
- [ ] 625 Drug Related Seizure of Property 21 USC 881
- [ ] 690 Other

LABOR
- [ ] 710 Fair Labor Standards Act
- [ ] 720 Labor/Management Relations
- [ ] 740 Railway Labor Act
- [ ] 751 Family and Medical Leave Act
- [ ] 790 Other Labor Litigation
- [ ] 791 Employee Retirement Income Security Act

IMMIGRATION
- [ ] 462 Naturalization Application
- [x] 465 Other Immigration Actions

BANKRUPTCY
- [ ] 422 Appeal 28 USC 158
- [ ] 423 Withdrawal 28 USC 157

INTELLECTUAL PROPERTY RIGHTS
- [ ] 820 Copyrights
- [ ] 830 Patent
- [ ] 835 Patent - Abbreviated New Drug Application
- [ ] 840 Trademark
- [ ] 880 Defend Trade Secrets Act of 2016

SOCIAL SECURITY
- [ ] 861 HIA (1395ff)
- [ ] 862 Black Lung (923)
- [ ] 863 DIWC/DIWW (405(g))
- [ ] 864 SSID Title XVI
- [ ] 865 RSI (405(g))

FEDERAL TAX SUITS
- [ ] 870 Taxes (U.S. Plaintiff or Defendant)
- [ ] 871 IRS—Third Party 26 USC 7609

OTHER STATUTES
- [ ] 375 False Claims Act
- [ ] 376 Qui Tam (31 USC 3729(a))
- [ ] 400 State Reapportionment
- [ ] 410 Antitrust
- [ ] 430 Banks and Banking
- [ ] 450 Commerce
- [ ] 460 Deportation
- [ ] 470 Racketeer Influenced and Corrupt Organizations
- [ ] 480 Consumer Credit (15 USC 1681 or 1692)
- [ ] 485 Telephone Consumer Protection Act
- [ ] 490 Cable/Sat TV
- [ ] 850 Securities/Commodities/ Exchange
- [ ] 890 Other Statutory Actions
- [ ] 891 Agricultural Acts
- [ ] 893 Environmental Matters
- [ ] 895 Freedom of Information Act
- [ ] 896 Arbitration
- [ ] 899 Administrative Procedure Act/Review or Appeal of Agency Decision
- [ ] 950 Constitutionality of State Statutes

V. ORIGIN *(Place an "X" in One Box Only)*

- [x] 1 Original Proceeding
- [ ] 2 Removed from State Court
- [ ] 3 Remanded from Appellate Court
- [ ] 4 Reinstated or Reopened
- [ ] 5 Transferred from Another District *(specify)*
- [ ] 6 Multidistrict Litigation - Transfer
- [ ] 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing *(Do not cite jurisdictional statutes unless diversity)*:
8 U.S.C. § 1451(a)

Brief description of cause:
Illegal procurement of U.S. citizenship; procurement of citizenship by willful misrepresentation of a material fact

VII. REQUESTED IN COMPLAINT:

- [ ] CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND $

CHECK YES only if demanded in complaint:
JURY DEMAND: [ ] Yes [x] No

VIII. RELATED CASE(S) IF ANY

(See instructions): JUDGE ______ DOCKET NUMBER ______

DATE
03/04/2026

SIGNATURE OF ATTORNEY OF RECORD
/s/ Hans H. Chen

FOR OFFICE USE ONLY

RECEIPT # ______ AMOUNT ______ APPLYING IFP ______ JUDGE ______ MAG. JUDGE ______

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

I.(a) **Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.

(b) **County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)

(c) **Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".

II. **Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.)**

III. **Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.

IV. **Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: Nature of Suit Code Descriptions.

V. **Origin.** Place an "X" in one of the seven boxes.
Original Proceedings. (1) Cases which originate in the United States district courts.
Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.

VI. **Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service.

VII. **Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.

VIII. **Related Cases.** This section of the JS 44 is used to reference related cases, if any. If there are related cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND
NORTHERN DIVISION**

UNITED STATES OF AMERICA,	*	
	*	
Plaintiff,	*	Case No. 1:26-cv-909
	*	
vs.	*	
	*	**COMPLAINT TO REVOKE**
EMMANUEL OLUWATOSIN KAZEEM,	*	**NATURALIZATION**
	*	
Defendant.	*	

****

COMPLAINT

Plaintiff, the United States of America, by and through its undersigned counsel, files this civil action against Defendant Emmanuel Oluwatosin Kazeem ("Defendant") to revoke his naturalized U.S. citizenship pursuant to 8 U.S.C. § 1451(a), and alleges as follows:

I. PRELIMINARY STATEMENT

In 2010, Defendant entered into a sham marriage with a U.S. citizen to obtain permanent resident status. While still married to that U.S. citizen, Defendant later married a woman from his native Nigeria. Then, in 2012, Defendant began masterminding a conspiracy that would victimize hundreds of thousands of American taxpayers and cost the government millions of dollars.

Starting in 2012, Defendant planned and executed a complex fraud scheme in which he and the co-conspirators he led used the stolen identities of more than 125,000 U.S. taxpayers to file at least 10,000 fraudulent tax returns in their names, seeking $113 million in refunds. But authorities eventually traced the fraudulent tax filings to him, and in May 2015, approximately eight months after he naturalized, he was arrested and later convicted of nineteen counts of mail and wire fraud, aggravated identity theft, and conspiracy to commit mail and wire fraud. He was sentenced to fifteen years in prison, but his sentence was commuted in 2024 as part a mass commutation of felons related to the COVID-19 pandemic.

If Defendant had merely committed immigration fraud, the Court would still be required to denaturalize him. But his massive fraud scheme and his misrepresentations about his crimes during his naturalization process create a clear, convincing, and unequivocal case for his naturalization.

II. JURISDICTION, VENUE, AND PARTIES

1. This is an action filed under 8 U.S.C. §§ 1451(a) to revoke and set aside the order admitting Defendant to U.S. citizenship and to cancel Defendant's Certificate of Naturalization Number [redacted]

2. This Court has subject matter jurisdiction pursuant to 28 U.S.C. §§ 1331 and 1345 for this cause of action under 8 U.S.C. § 1451(a).

3. Plaintiff is the United States of America ("Plaintiff").

4. Defendant is a native of Nigeria.

5. Defendant procured U.S. citizenship through naturalization.

6. Venue is proper in the District of Maryland under 8 U.S.C. §§ 1451(a) and 28 U.S.C. § 1391 because Defendant resides in Anne Arundel County, Maryland, which is within the jurisdiction and venue of this Court.

III. FACTUAL BACKGROUND

7. As required by 8 U.S.C. § 1451(a), an affidavit showing good cause for this action, signed by [redacted] Special Agent with U.S. Immigration and Customs Enforcement, Homeland Security Investigations, is attached to this Complaint. *See* Exhibit A, Affidavit of Good Cause.

A. Defendant's Biographical and Immigration History

8. Defendant was born in Nigeria.

9. On August 22, 2010, Defendant entered the United States as a non-immigrant student.

10. On September 24, 2010, Defendant married April Smarr ("Ms. Smarr").

11. Ms. Smarr is a U.S. citizen by birth.

12. On January 9, 2011, Defendant applied for permanent resident status in the United States based on his marriage to Ms. Smarr by filing a Form I-485, Application to Register Permanent Residence or Adjust Status ("I-485").

13. A true and complete copy of Defendant's I-485, except for redactions of personally identifying information immaterial to this action, is attached hereto as Exhibit B.

14. In his I-485, Defendant claimed that he was currently living in Stone Mountain, Georgia.

15. In fact, Defendant was living in Doraville, Georgia, when he filed his I-485.

16. On July 15, 2011, U.S. Citizenship and Immigration Services ("USCIS") approved Defendant's I-485 and granted him conditional permanent resident status.

17. On June 12, 2013, Defendant applied to remove the conditions on his permanent resident status by filing a Form I-751, Petition to Remove Conditions on Residence ("I-751").

18. A true and complete copy of Defendant's I-751, except for redactions of personally identifying information immaterial to this action, is attached hereto as Exhibit C.

19. Part 1, Question 16 of the I-751 asked for Defendant's address.

20. In response to Part 1, Question 16 of the I-751, Defendant listed an address on [redacted] in Atlanta, Georgia.

21. Part 3, Question 6 of the I-751 asked for Ms. Smarr's address.

22. In response to Part 3, Question 6 of the I-751, Defendant stated "Same as Applicant."

23. Part 1, Question 20 of the I-751 asked "Have you ever been arrested, detained, charged, indicted, fined, or imprisoned for breaking or violating any law or ordinance (excluding traffic regulations), or committed any crime which you were not arrested in the United States or abroad?"

24. In response to Part 1, Question 20 of the I-751, Defendant checked the box for "No."

25. On July 24, 2015, U.S. Department of Homeland Security ("DHS") employees interviewed Ms. Smarr regarding her marriage to Defendant ("July 24 Interview").

26. At the conclusion of the July 24 Interview, Ms. Smarr drafted, signed, and dated a written statement ("July 24 Statement") in the presence of the DHS employees interviewing her.

27. A true and complete copy of the July 24 Statement, except for redactions of personally identifying information immaterial to this action, is attached hereto as Exhibit D.

28. During the July 24 Interview, Ms. Smarr admitted that she had married Defendant to enable him to obtain legal status in the United States.

29. During the July 24 Interview and in the July 24 Statement, Ms. Smarr admitted that she and Defendant were not living together when Defendant filed his I-751 or when Defendant applied for U.S. citizenship in April 2014.

30. During the July 24 Interview, Ms. Smarr said Defendant never lived with her in Stone Mountain, as he stated in his I-485, and was living instead in Doraville, Georgia, when he filed his I-485.

31. While Defendant was married to Ms. Smarr, he married a second woman in Nigeria.

B. Defendant's Naturalization Application

32. On April 25, 2014, Defendant applied for U.S. citizenship by filing a Form N-400, Application for Naturalization with USCIS ("N-400").

33. A true and complete copy of Defendant's N-400 that Defendant filed with USCIS, except for redactions of personally identifying information immaterial to this action, is attached hereto as Exhibit E.

34. For his legal basis to seek naturalization, Defendant claimed on his N-400 that he had obtained permanent resident status derived from his marriage to a U.S. citizen who, for the last three years, he had been married to and living with.

35. Part 4, Question 1 of Defendant's N-400 asked, "**Where have you lived during the last 5 years?** Begin with where you live now and then list every location where you have lived during the last 5 years." (emphasis original).

36. In response to Part 4, Question 1 of Defendant's N-400, he failed to list a residence in Doraville, Georgia.

37. Part 9, Question 3 of Defendant's N-400 asked, "How many times have you been married (including annulled marriages and marriage(s) to the same person)?"

38. In response to Part 9, Question 3 of Defendant's N-400, he wrote "1."

39. On his N-400, Defendant checked the box for "No" in response to the following questions on his N-400:

a. Part 11, Question 22: "Have you **ever** committed, assisted in committing, or attempted to commit, a crime or offense for which you were **not** arrested?"

b. Part 11, Question 30(D): "Have you **ever**: (D) Been married to more than one person at the same time?"

c. Part 11, Question 31: "Have you **ever** given any U.S. Government official(s) **any** information or documentation that was false, fraudulent, or misleading?"

(emphases original).

40. On September 29, 2014, an immigration services officer with USCIS interviewed Defendant under oath about his N-400 ("Naturalization Interview").

41. During the Naturalization Interview, the USCIS officer asked Defendant how many times he had been married.

42. In response to that question, Defendant, under oath, said he had been married once, consistent with his written response to Part 9, Question 3 of his N-400.

43. During the Naturalization Interview, the USCIS officer asked Defendant whether he had ever committed a crime or offense for which had had not been arrested.

44. In response to that question, Defendant, under oath, said "no," consistent with his written response to Part 11, Question 22 of his N-400.

45. At the conclusion of his Naturalization Interview, Defendant signed his N-400 again, certifying that he knew its contents and that his N-400, following any corrections made to it during his Naturalization Interview, was "true and correct to the best of my knowledge and belief."

46. During Defendant's Naturalization Interview, there were no corrections to Defendant's earlier written answers on his N-400 to Part 4, Question 1; Part 11, Question 30(D); or Part 11, Question 31.

47. At the conclusion of his Naturalization Interview, USCIS approved Defendant's N-400.

48. Later on September 29, 2014, Defendant took the oath of allegiance, was naturalized, and was issued Naturalization Certificate No. [redacted]

49. A true and complete copy of Defendant's Naturalization Certificate No. [redacted], except for redactions of personally identifying information immaterial to this action, is attached hereto as Exhibit F.

C. Defendant's Criminal History

50. Beginning in 2012 and continuing until his arrest in May 2015, Defendant organized and led a scheme to fraudulently procure and divert millions in tax returns from unsuspecting taxpayers.

51. The scheme began with Defendant's purchase of stolen personally identifying information ("PII").

52. A large percentage of that stolen PII came from a data breach at an Oregon company that provided pre-employment background checks.

53. Defendant organized and distributed the stolen PII to his co-conspirators.

54. Next, Defendant obtained thousands of IRS E-file PINs.

55. IRS E-file PINs are needed for electronically filing tax returns with the IRS when the filer is unable (as Defendant's conspiracy was) to verify their identity by their previous year's self-select PIN or adjusted gross income.

56. Defendant trained his co-conspirators to obtain E-file PINs and to fraudulently obtain IRS tax transcript records.

57. Defendant and his co-conspirators used IRS tax transcript records to file fraudulent tax returns.

58. Then, Defendant and his co-conspirators purchased prepaid debit cards at local retailers and registered them with the victims' stolen PII and false email addresses that the conspirators had created.

59. Defendant also created fraudulent W-2 wage documents with fictitious employment, wages, and tax credits sufficient to justify sizable tax refunds with each filing.

60. Finally, Defendant and his co-conspirators electronically filed more than 10,000 fraudulent tax returns using the stolen identities, E-File PINs, and disposable email accounts.

61. At Defendant's trial, the government established that with his fraudulent tax filings, he and co-defendants sought to obtain \$26,454,014 and succeeded in procuring \$6,991,283 million in fraudulent tax refunds.

62. However, Defendant, together with all of his co-conspirators, some of whom have not yet been arrested or charged with crimes, sought to obtain more than \$113 million in fraudulent tax refunds and succeeded in procuring at least \$16 million in fraudulent tax refunds.

63. Investigators eventually uncovered the following in Defendant's emails and instant messages:

a. more than 259,000 sets of PII;

b. more than 19,500 IRS E-file PINs in taxpayers' names;

c. more than 1,600 personal taxpayer transcripts from the IRS;

d. more than 5,720 prepaid debit cards, many in taxpayers' names; and,

e. more than 2,200 money transfer control numbers for wire transfers involving more than \$2.1 million dollars.

64. Despite Defendant's attempts to shield his identity with dummy email accounts, encrypted internet access, and burner laptops, authorities eventually traced the scheme to him.

65. On May 7, 2015, Defendant and four others were indicted on seven counts of mail fraud, in violation of 18 U.S.C. § 1341; six counts of wire fraud, in violation of 18 U.S.C. § 1343; thirteen counts of aggravated identity theft, in violation of 18 U.S.C. § 1028A; and one count of conspiracy to commit mail and wire fraud, in violation of 18 U.S.C. § 1349. *See* Indictment, *United States v. Kazeem*, No. 1:15-cr-00172-AA (D. Or. May 7, 2015) ("Indictment").

66. A true and complete copy of the Indictment, except for the redaction prior to the public filing of the Indictment of the name and/or signature of the grand jury foreperson, is attached hereto as Exhibit G.

67. On August 4, 2017, at the conclusion of a five-day trial, a jury found Defendant guilty of nineteen counts of mail and wire fraud, aggravated identity theft, and conspiracy to commit mail and wire fraud, all relating to acts he took before he naturalized on September 29, 2014.

68. The jury found Defendant guilty of five counts of mail fraud, which the Indictment alleged he committed on September 26, 2013, March 27, 2014, and three additional dates in between.

69. The jury found Defendant guilty of four counts of wire fraud, which the Indictment alleged he committed on March 23, 2014, July 26, 2014, and two additional dates in between.

70. The jury found Defendant guilty of nine counts of aggravated identity theft, which the Indictment alleged he committed on September 26, 2013, July 26, 2014, and seven additional dates in between.

71. For the conspiracy count, the Indictment alleged several overt acts that Defendant took in furtherance of the conspiracy, including the exchange of emails with the stolen PII of victims in September 2013, March 2014, and April 2014.

72. On June 20, 2018, Defendant was sentenced to fifteen years in prison and ordered to pay $12 million in restitution.

73. After Defendant appealed his sentence, the U.S. Court of Appeals for the Ninth Circuit affirmed his sentence of incarceration but remanded the matter for the issuance of an amended judgment that clarified whether Defendant was to pay restitution all at once or in installments. *See* Mem. Op., *United States v. Kazeem*, No. 18-30145 (9th Cir. May 1, 2020).

74. On September 18, 2020, the U.S. district court that initially sentenced Defendant resentenced him to fifteen years in prison and ordered him to pay $12 million in restitution in installments. *See* 2d Am. Judgment, *United States v. Kazeem*, No. 1:15-cr-00172 (D. Or. Sept. 18, 2020) ("Judgement").

75. A true and complete copy of the Judgment is attached hereto as Exhibit H.

76. On December 16, 2024, approximately six-and-a-half years into Defendant's fifteen-year sentence, his sentence was commuted by the President of the United States.

77. Defendant's commutation was one of nearly 1,500 commutations issued to individuals who had been serving under house arrest following their release from prison due to conditions associated with the COVID-19 pandemic.

IV. GOVERNING LAW

A. Congressionally imposed prerequisites to the acquisition of U.S. citizenship.

78. No individual has a right to naturalization "unless all statutory requirements are complied with." *United States v. Ginsberg*, 243 U.S. 472, 474-75 (1917). Indeed, the Supreme Court has underscored that "[t]here must be strict compliance with all the congressionally

imposed prerequisites to the acquisition of citizenship." *Fedorenko v. United States*, 449 U.S. 490, 506 (1981); *see also id.* (an individual "who seeks political rights as a member of the Nation can rightfully obtain them only upon the terms and conditions specified by Congress." (quoting *Ginsberg*, 243 U.S. at 474)).

79. Among other requirements, Congress has mandated that an individual may not naturalize unless that person was "lawfully admitted for permanent residence" in the United States. 8 U.S.C. §§ 1427(a)(1), 1429.

80. The term "lawfully admitted for permanent residence" means "the status of having been lawfully accorded the privilege of residing permanently in the United States as an immigrant in accordance with the immigration laws," 8 U.S.C. § 1101(a)(20).

81. That status requires the applicant to have been admitted in compliance with the substantive legal requirements—as opposed merely to the procedural requirements—of permanent residence. *See Injeti v. U.S. Citizenship & Immigr. Servs.*, 737 F.3d 311, 315 (4th Cir. 2013).

82. Individuals cannot lawfully adjust to permanent resident status based on a marriage to a U.S. citizen if their marriage is not bona fide. *See* 8 U.S.C. §§ 1151(b)(2)(A)(i), 1154(c), 1255(a); *Bourfa v. Mayorkas*, 604 U.S. 6, 10 (2024); *Zoubairi v. Holder*, 586 F. App'x 112, 114 (4th Cir. 2014).

83. Individuals also cannot lawfully adjust to permanent resident status if they are inadmissible when they seek to adjust. 8 U.S.C. § 1255(a)(2) (providing that alien may adjust status only if admissible); *Injeti*, 737 F.3d at 318.

84. Individuals are inadmissible, and thus not able to lawfully adjust status to permanent resident, if they sought to procure (or procured) visas, other documentation, or

admission into the United States by fraud or by willfully misrepresenting material facts. 8 U.S.C. § 1182(a)(6)(C)(i).

85. Congress has also mandated that an individual who seeks to naturalize based on the permanent resident status he obtained through his marriage to a U.S. citizen must "during the three years immediately preceding the date of filing his application … [be] living in marital union with the citizen spouse . . . who has been a United States citizen during all such period." 8 U.S.C. § 1430.

86. Congress has also mandated that an individual may not naturalize unless that person "during all periods referred to in this subsection has been and still is a person of good moral character . . . ." *See* 8 U.S.C. § 1427(a)(3).

87. For a person seeking to naturalize on the basis of permanent resident status acquired through a U.S. citizen-spouse with whom the applicant remains living, the statutory period for good moral character begins three years before the date the applicant files the application for naturalization, and it continues until the applicant takes the oath of allegiance and becomes a U.S. citizen. *Id.*; 8 U.S.C. § 1430(a); 8 C.F.R. § 316.10(a).

88. Although Congress has not specifically defined what constitutes good moral character for naturalization purposes, the Immigration and Nationality Act lists certain classes of applicants precluded from establishing good moral character. 8 U.S.C. § 1101(f).

89. As a matter of law, an applicant necessarily lacks good moral character if he or she commits a crime involving moral turpitude ("CIMT") during the statutory period and later either is convicted of the crime or admits his or her commission of the criminal activity. 8 U.S.C. § 1101(f)(3) (cross-referencing 8 U.S.C. § 1182(a)(2)(A)); 8 C.F.R. § 316.10(b)(2)(i) (providing

that applicants "shall be found to lack good moral character" if, for example, they committed and were convicted of one or more crimes involving moral turpitude).

90. As a matter of law, an applicant necessarily lacks good moral character if he or she commits a crime during their statutory period for which he or she received multiple criminal convictions and for which the aggregate sentences of confinement were five years or more. 8 U.S.C. § 1101(f)(3) (cross-referencing 8 U.S.C. § 1182(a)(2)(B)).

91. As a matter of law, an applicant necessarily lacks good moral character if he or she gives false testimony for the purpose of obtaining immigration benefits. 8 U.S.C. § 1101(f)(6).

92. Further, Congress created a "catch-all" provision, which states, "[t]he fact that any person is not within any of the foregoing classes shall not preclude a finding that for other reasons such person is or was not of good moral character." 8 U.S.C. § 1101(f) (flush language).

93. The "catch-all" provision of 8 U.S.C. § 1101(f) (flush language) precludes individuals who commit unlawful acts adversely reflecting upon their moral character from establishing good moral character unless they prove that extenuating circumstances existed. *See* 8 U.S.C. § 1101(f) (flush language); 8 C.F.R § 316.10(b)(3)(iii).

94. Thus, an individual unlawfully procured naturalization if he or she committed unlawful acts during the statutory period, even if he or she was convicted of those crimes after being granted citizenship. *See Ibarra v. Bondi*, 136 F.4th 63, 68 n.6 (4th Cir. 2025); *United States v. Jean-Baptiste*, 395 F.3d 1190, 1193-94 (11th Cir. 2005), *cert. denied*, 546 U.S. 852 (2005); *United States v. Gariba*, No. 1:18-CV-127, 2018 WL 11514550, at *2 (M.D.N.C. Nov. 15, 2018).

95. The catch-all provision of 8 U.S.C. § 1101(f) also precludes individuals who have practiced or are practicing polygamy from establishing good moral character. 8 U.S.C. § 1101(f) (flush language); 8 C.F.R. § 316.10(b)(1)(ix).

B. The denaturalization statute

96. Recognizing that there are situations where an individual has naturalized despite failing to comply with all congressionally imposed prerequisites to the acquisition of citizenship or by concealing or misrepresenting facts that are material to the decision on whether to grant his or her naturalization application, Congress enacted 8 U.S.C. § 1451.

97. Under 8 U.S.C. § 1451(a), this Court must revoke an order of naturalization and cancel an individual's Certificate of Naturalization if his or her naturalization was either illegally procured or procured by concealment of a material fact or by willful misrepresentation.

98. Failure to comply with any of the congressionally imposed prerequisites to the acquisition of citizenship renders the citizenship "illegally procured." *Fedorenko*, 449 U.S. at 506.

99. Naturalization was procured by concealment of a material fact or by willful misrepresentation, where: (1) the naturalized citizen misrepresented or concealed some fact during the naturalization process; (2) the misrepresentation or concealment was willful; (3) the fact was material; and (4) the naturalized citizen procured citizenship as a result of the misrepresentation or concealment. *See Kungys v. United States*, 485 U.S. 759, 767 (1988).

100. Where the government establishes that the defendant's citizenship was procured illegally or by willful misrepresentation or concealment of material facts, "district courts lack equitable discretion to refrain from entering a judgment of denaturalization." *Fedorenko*, 449 U.S. at 517.

V. CAUSES OF ACTION

COUNT I

ILLEGAL PROCUREMENT OF NATURALIZATION FAILURE TO LAWFULLY OBTAIN PERMANENT RESIDENT STATUS (FRAUDULENT MARRIAGE)

101. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections II through IV of this Complaint.

102. Defendant did not lawfully obtain his permanent resident status because his grant of permanent resident status was based on a marriage to a U.S. citizen that was fraudulent and not bona fide.

103. Defendant's grant of permanent resident status was based on his marriage to Ms. Smarr, a U.S. citizen.

104. Defendant and Ms. Smarr did not marry intending at the time they were married to establish a life together.

105. Defendant and Ms. Smarr married to evade immigration laws.

106. Defendant and Ms. Smarr married to obtain immigration benefits for Defendant to which he was not eligible to receive lawfully.

107. Defendant's marriage to Ms. Smarr was, therefore, fraudulent and not bona fide.

108. Because Defendant's marriage to Ms. Smarr was fraudulent and not bona fide, it could not provide the basis for his lawful adjustment to permanent resident status. *See* 8 U.S.C. §§ 1154(c), 1151(b)(2)(A)(i), 1154, 1255(a); *Bourfa*, 604 U.S. at 10; *Zoubairi*, 586 F. App'x at 114.

109. Because Defendant had no lawful basis to adjust status to permanent resident, Defendant was not admitted to permanent resident status in compliance with the substantive legal requirements for that status.

110. Because Defendant was not lawfully admitted to permanent resident status, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(1).

111. Because he was ineligible to naturalize, Defendant illegally procured his citizenship, and this Court must revoke his citizenship, as provided for by 8 U.S.C. § 1451(a).

COUNT II

ILLEGAL PROCUREMENT OF NATURALIZATION
FAILURE TO LAWFULLY OBTAIN PERMANENT RESIDENT STATUS
(INADMISSIBILITY DUE TO IMMIGRATION FRAUD)

112. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections II through IV of this Complaint.

113. Defendant was precluded from lawfully obtaining his permanent resident status because when he sought and procured permanent resident status, he was inadmissible due to immigration fraud. *See* 8 U.S.C. § 1182(a)(6)(C)(i); 8 U.S.C. § 1255(a)(2).

114. Defendant was inadmissible when he sought and procured his permanent resident status because he had sought his permanent resident status through fraud or willful misrepresentation on his I-485. *See* 8 U.S.C. § 1182(a)(6)(C)(i).

115. Defendant sought his permanent resident status through fraud or willful misrepresentation on his I-485 by claiming his marriage to Ms. Smarr was bona fide.

116. In fact, Defendant's marriage to Ms. Smarr was fraudulent and not bona fide because at the time they were married, Defendant and Ms. Smarr did not intend to establish a life together, and, instead, they married to evade immigration laws and to obtain immigration benefits for Defendant.

117. Defendant also sought his permanent resident status through fraud or willful misrepresentation on his I-485 by claiming he was living in Stone Mountain, Georgia, when he filed his I-485

118. In fact, Defendant was living elsewhere, separate and apart from Ms. Smarr, when he filed his I-485.

119. Because Defendant was inadmissible when he sought permanent resident status, Defendant was not lawfully admitted to permanent resident status. *See* 8 U.S.C. § 1255(a)(2).

120. Because Defendant was not lawfully admitted to permanent resident status, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(1).

121. Because he was ineligible to naturalize, Defendant illegally procured his citizenship, and this Court must revoke his citizenship, as provided for by 8 U.S.C. § 1451(a).

COUNT III

ILLEGAL PROCUREMENT OF NATURALIZATION
FAILURE TO LIVE IN MARITAL UNION WITH U.S. CITIZEN SPOUSE

122. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections II through IV of this Complaint.

123. Defendant sought to naturalize as the spouse of a U.S. citizen applying for naturalization three years after obtaining permanent resident status through his marriage to that U.S. citizen.

124. Congress has required any individual seeking to naturalize as the spouse of a U.S. citizen three years after obtaining permanent resident status through his marriage to that U.S. citizen to be living in marital union with that U.S. citizen spouse during the three years immediately preceding the date of filing his application for naturalization. *See* 8 U.S.C. § 1430.

125. For all or part of the three years immediately preceding the filing of Defendant's N-400, Defendant was not living in marital union with Ms. Smarr, his U.S. citizen spouse, but was living separate and apart from Ms. Smarr.

126. Because Defendant was not living in marital union with his U.S. citizen spouse during the three years immediately preceding the date of filing his application for naturalization, he was ineligible for naturalization under 8 U.S.C. § 1430.

127. Because he was ineligible to naturalize, Defendant illegally procured his citizenship, and this Court must revoke his citizenship, as provided for by 8 U.S.C. § 1451(a).

COUNT IV

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
(CRIME INVOLVING MORAL TURPITUDE)

128. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections II through IV of this Complaint.

129. To be eligible for naturalization, Defendant was required to establish that he was a person of good moral character from April 25, 2011 (the date three years prior to his filing of his N-400), until he became a U.S. citizen on September 29, 2014.

130. Defendant was statutorily precluded from establishing the good moral character necessary to naturalize because he committed CIMTs during his statutory period and was subsequently convicted of those crimes. 8 U.S.C. § 1101(f)(3); 8 C.F.R. § 316.10(b)(2)(i).

131. As set forth above at paragraphs 50 through 63, during his statutory period, Defendant masterminded a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

132. As a result of his crimes, on August 4, 2017, a jury found Defendant guilty of five counts mail fraud, in violation of 18 U.S.C. § 1341; four counts of wire fraud, in violation of 18 U.S.C. § 1343; nine counts of aggravated identity theft, in violation of 18 U.S.C. § 1028A; and one count of conspiracy to commit mail and wire fraud, in violation of 18 U.S.C. § 1349.

133. Defendant committed the crimes for which he was convicted during his statutory period.

134. Crimes relating to fraud offenses are categorically CIMTs. *See Gomez-Ruotolo v. Garland*, 96 F.4th 670, 682 (4th Cir. 2024); *Ibarra*, 136 F.4th at 68.

135. Defendant's convictions for mail fraud and wire fraud relate to fraud offenses and therefore are categorically CIMTs. *See United States v. Jefferson*, 674 F.3d 332, 366 (4th Cir. 2012), *as amended* (Mar. 29, 2012); *Proctor v. Metro. Money Store Corp.*, 645 F. Supp. 2d 464, 473 (D. Md. 2009).

136. Defendant's conviction for conspiracy to commit mail and wire fraud relates to an underlying fraud offense and therefore is categorically a CIMT. *See id.*; *Gomez-Ruotolo*, 96 F.4th at 682.

137. Because Defendant committed CIMTs during his statutory period for which he was convicted, Defendant was barred under 8 U.S.C. § 1101(f)(3) from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

138. Because Defendant was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

139. Because he was ineligible to naturalize, Defendant illegally procured his citizenship, and this Court must revoke his citizenship, as provided for by 8 U.S.C. § 1451(a).

COUNT V

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
(UNLAWFUL ACTS)

140. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections II through IV of this Complaint.

141. To be eligible for naturalization, Defendant was required to establish that he was a person of good moral character from April 25, 2011 (the date three years prior to his filing of his N-400), until he became a U.S. citizen on September 29, 2014.

142. Defendant could not establish the requisite good moral character for naturalization because he committed unlawful acts during his statutory period that reflected adversely on his moral character, for which there were no extenuating circumstances that would lessen his guilt. 8 U.S.C. § 1101(f); 8 C.F.R. § 316.10(b)(3)(iii).

143. As set forth above at paragraphs 50 through 63, during his statutory period, Defendant masterminded a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

144. As a result of his crimes, on August 4, 2017, a jury found Defendant guilty of five counts mail fraud, in violation of 18 U.S.C. § 1341; four counts of wire fraud, in violation of 18 U.S.C. § 1343; nine counts of aggravated identity theft, in violation of 18 U.S.C. § 1028A; and one count of conspiracy to commit mail and wire fraud, in violation of 18 U.S.C. § 1349.

145. Defendant committed the unlawful acts for which he was convicted during his statutory period.

146. The unlawful acts for which Defendant was convicted adversely reflected upon Defendant's moral character.

147. Defendant cannot establish extenuating circumstances with regard to the unlawful acts for which he was convicted that would render his conduct less reprehensible than it otherwise would be or that tend to palliate or mitigate his guilt. He therefore cannot avoid the regulatory bar on establishing good moral character found in 8 C.F.R. § 316.10(b)(3)(iii).

148. Defendant's crimes so adversely reflected on Defendant's moral character during the statutory period that no evidence of his good moral character would permit Defendant to satisfy his burden of establishing good moral character as required for naturalization.

149. Because Defendant committed unlawful acts during his statutory period for which there are no extenuating circumstances, Defendant was barred under 8 U.S.C. § 1101(f) and 8 C.F.R. § 316.10(b)(3)(iii) from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

150. Because Defendant was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

151. Because Defendant was ineligible to naturalize, he illegally procured his naturalization, and this Court must revoke his citizenship, as provided for by 8 U.S.C. § 1451(a).

COUNT VI

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
(MULTIPLE CRIMINAL CONVICTIONS)

152. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections II through IV of this Complaint.

153. To be eligible for naturalization, Defendant was required to establish that he was a person of good moral character from April 25, 2011 (the date three years prior to his filing of his N-400), until he became a U.S. citizen on September 29, 2014.

154. Defendant could not establish the requisite good moral character for naturalization because he committed crimes during his statutory period for which he received multiple criminal convictions and for which the aggregate sentences of confinement were five years or more. *See* 8 U.S.C. § 1101(f)(3) (cross-referencing 8 U.S.C. § 1182(a)(2)(B)).

155. As set forth above at paragraphs 50 through 63, during his statutory period, Defendant masterminded a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

156. As a result of his crimes, on August 4, 2017, a jury found Defendant guilty of five counts mail fraud, in violation of 18 U.S.C. § 1341; four counts of wire fraud, in violation of 18 U.S.C. § 1343; nine counts of aggravated identity theft, in violation of 18 U.S.C. § 1028A; and one count of conspiracy to commit mail and wire fraud, in violation of 18 U.S.C. § 1349.

157. Defendant committed the crimes for which he was convicted during his statutory period.

158. For his multiple convictions, Defendant was sentenced to confinement for fifteen years.

159. Because Defendant received multiple convictions for crimes he committed during his statutory period and was sentenced for those crimes to more than five years of confinement, Defendant was barred under 8 U.S.C. § 1101(f) and 8 C.F.R. § 316.10(b)(3)(iii) from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

160. Because Defendant was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

161. Because Defendant was ineligible to naturalize, he illegally procured his naturalization, and this Court must revoke his citizenship, as provided for by 8 U.S.C. § 1451(a).

COUNT VII

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
(FALSE TESTIMONY)

162. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections II through IV of this Complaint.

163. To be eligible for naturalization, Defendant was required to establish that he was a person of good moral character from April 25, 2011 (the date three years prior to his filing of his N-400), until he became a U.S. citizen on September 29, 2014.

164. Defendant could not establish the requisite good moral character for naturalization because he gave false testimony, under oath, during his statutory period for the purpose of obtaining an immigration benefit, specifically naturalization. 8 U.S.C. § 1101(f)(6); 8 C.F.R. § 316.10(b)(2)(vi).

165. During his statutory period, Defendant provided false testimony when he said, under oath, during his September 29, 2014, Naturalization Interview, that he been married only one time.

166. Defendant's testimony on that foregoing issue was false because by the time of his Naturalization Interview, he had married Ms. Smarr and then married a second time, to another woman in Nigeria.

167. During his statutory period, Defendant provided false testimony when he said, under oath, during his September 29, 2014, Naturalization Interview, that he had never committed a crime or offense for which he had not been arrested.

168. Defendant's testimony on the foregoing issue was false because, as set forth above at paragraphs 50 through 63, by time of his Naturalization Interview, Defendant had

committed mail fraud, wire fraud, aggravated identity theft, and conspiracy to commit mail and wire fraud.

169. Defendant had committed those crimes by masterminding a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

170. Defendant's testimony on the foregoing issues was knowingly false, and he gave it for the purpose of obtaining an immigration benefit, namely naturalization.

171. Because Defendant provided false testimony under oath for the purpose of obtaining his naturalization, he was barred under 8 U.S.C. § 1101(f)(6) from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

172. Because Defendant was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

173. Because he was ineligible to naturalize, Defendant illegally procured his citizenship, and this Court must revoke his citizenship, as provided for by 8 U.S.C. § 1451(a).

COUNT VII

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
(POLYGAMY)

174. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections II through IV of this Complaint.

175. To be eligible for naturalization, Defendant was required to establish that he was a person of good moral character from April 25, 2011 (the date three years prior to his filing of his N-400), until he became a U.S. citizen on September 29, 2014.

176. Defendant could not establish the requisite good moral character for naturalization because he committed polygamy during his statutory period. 8 U.S.C. § 1101(f); 8 C.F.R. § 316.10(b)(1)(ix).

177. During his statutory period, Defendant was deliberately married to two women at the same time.

178. On September 24, 2010, Defendant married Ms. Smarr.

179. Defendant remained married to Ms. Smarr at least until the date of his naturalization.

180. While still married to Ms. Smarr and prior to his naturalization, Defendant deliberately married another woman in Nigeria.

181. Because Defendant committed polygamy during his statutory period, he was barred under 8 U.S.C. § 1101(f) and 8 C.F.R. § 316.10(b)(1)(ix) from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

182. Because Defendant was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

183. Because he was ineligible to naturalize, Defendant illegally procured his citizenship, and this Court must revoke his citizenship, as provided for by 8 U.S.C. § 1451(a).

COUNT IX

PROCUREMENT OF U.S. CITIZENSHIP BY CONCEALMENT OF A MATERIAL FACT OR WILLFUL MISREPRESENTATION

184. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections II through IV of this Complaint.

185. Under 8 U.S.C. § 1451(a), this Court must revoke Defendant's citizenship and cancel his Certificate of Naturalization because he procured his naturalization by concealment of material facts and by willful misrepresentations.

186. Defendant knowingly made a misrepresentation in Part of 4, Question 1 of his N-400 by stating that he resided in Stone Mountain, Georgia, from November 2, 2010, to May 15, 2013, because he knew that he was living in another city during that time.

187. Defendant knowingly made a misrepresentation in Part 4, Question 1 of his N-400 by omitting his former residence in Doraville, Georgia, because he knew he had lived there during the five years prior to filing his N-400.

188. Defendant knowingly made a misrepresentation in Part 9, Question 3 of his N-400 by stating that he had been married only one time because he knew, as set forth above at paragraph 31, that he had married Ms. Smarr and then married a second time, to another woman in Nigeria.

189. Defendant knowingly made a misrepresentation in Part 11, Question 22 of his N-400 by stating that he had not ever committed, assisted in committing, or attempted to commit, a crime or offense for which he was not arrested because he knew, as set forth above at paragraphs 50 through 63, that he was committing mail fraud, wire fraud, aggravated identity theft, and conspiracy to commit mail and wire fraud by masterminding a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

190. Defendant knowingly made a misrepresentation in Part 11, Question 30(D) of his N-400 by stating that he had never been married to more than one person at the same time because he knew that he had been married to two women at the same time.

191. Defendant knowingly made a misrepresentation in Part 11, Question 31 of his N-400 by stating that he had never given any U.S. Government official or officials any information or documentation that was false, fraudulent, or misleading.

192. Defendant knowingly made a misrepresentation in Part 11, Question 31 of his N-400 because Defendant knew he had submitted his I-485 that contained the knowingly false claims that he lived at [redacted] Stone Mountain, Georgia, and that he was in a bona fide marriage to Ms. Smarr.

193. Defendant also knowingly made a misrepresentation in Part 11, Question 31 of his N-400 because Defendant knew he had submitted his I-751 that contained the knowingly false claims that he had never committed any crime that he was not arrested, that he was living with Ms. Smarr, and that he was in a bona fide marriage to Ms. Smarr.

194. Defendant knowingly made a misrepresentation at his Naturalization Interview when he testified that he had been married only one time because he knew, as set forth above at paragraph 31, that he had married Ms. Smarr and then married a second time, to another woman in Nigeria.

195. Defendant knowingly made a misrepresentation at his Naturalization Interview when he testified that he had never committed a crime for which he had not been arrested because he knew, as set forth above at paragraphs 50 through 63, that he was committing mail fraud, wire fraud, aggravated identity theft, and conspiracy to commit mail and wire fraud by masterminding a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

196. Defendant's misrepresentations were material to his naturalization because the disclosures of his fraudulent marriage, failure to live with his U.S. citizen spouse, polygamy, submission of his I-751 and I-485 with knowingly false statements, and criminal conduct would have had a natural tendency to influence USCIS's decision whether to approve Defendant's N.400 because those misrepresentations related to statutory eligibility criteria for such benefit.

197. Had Defendant disclosed the truth about his fraudulent marriage, failure to live with his U.S. citizen spouse, polygamy, submission of his I-751 and I-485 with knowingly false statements, and criminal conduct, USCIS would have discovered his statutory ineligibility for naturalization and could not have approved his N-400 or administered the oath of allegiance to him.

198. Defendant thus procured his naturalization by willful misrepresentation and concealment of material facts, and this Court must revoke his citizenship pursuant to the requirements of 8 U.S.C. § 1451(a).

PRAYER FOR RELIEF

WHEREFORE, Plaintiff, the United States of America, respectfully requests judgment:

1. Declaring that Defendant illegally procured his citizenship;

2. Declaring that Defendant procured his citizenship by concealment and willful misrepresentation of material facts;

3. Revoking and setting aside Defendant's naturalization and canceling Certificate of Naturalization No. [redacted], effective as of the original date of the order and certificate, September 29, 2014;

4. Forever restraining and enjoining Defendant from claiming any rights, privileges, benefits, or advantages related to U.S. citizenship;

5. Requiring Defendant to surrender and deliver, within ten days of the entry of judgment against him, his Certificate of Naturalization and any copies thereof in his possession—and to make good faith efforts to recover and immediately surrender any copies thereof that he knows are in the possession of others—to the Attorney General through her representative, undersigned counsel in Washington, DC;

6. Requiring Defendant to surrender and deliver, within ten days of the entry of judgment against him, any other indicia of U.S. citizenship (including, but not limited to, U.S. passports) and any copies thereof in his possession—and to make good faith efforts to recover and then surrender any copies thereof that he knows are in the possession of others—to the Attorney General through her representative, undersigned counsel in Washington, DC; and

7. Granting the United States such other relief as may be lawful and proper in this case.

Dated: March 4, 2026

Respectfully submitted,

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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND
SOUTHERN DIVISION

UNITED STATES OF AMERICA,	*	
	*	
Plaintiff,	*	
	*	
vs.	*	
	*	**COMPLAINT TO REVOKE NATURALIZATION**
EMMANUEL OLUWATOSIN KAZEEM,	*	
	*	
Defendant.	*	

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EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,	*	
	*	
Plaintiff,	*	
	*	
vs.	*	**AFFIDAVIT OF GOOD CAUSE**
	*	
EMMANUEL OLUWATOSIN KAZEEM,	*	
	*	
Defendant.	*	

****

I, [redacted], declare under penalty of perjury as follows:

1. I am a Supervisory Special Agent with Homeland Security Investigations, Department of Homeland Security (DHS)..[1] In this capacity, I have access to the official records of DHS, including the immigration file of Mr. Emmanuel Oluwatosin Kazeem ("Mr. Kazeem").

2. I have examined the records relating to Mr. Kazeem. Based upon my review of these records, I state, on information and belief, that the information set forth in this Affidavit of Good Cause is true and correct.

3. Based on the facts and law contained herein, good cause exits to institute proceedings pursuant to section 340(a) of the Immigration and Nationality Act (INA), 8 U.S.C. § 1451(a), to revoke the citizenship of Mr. Kazeem and to cancel his Certificate of Naturalization.

4. Mr. Kazeem currently resides in Jessup, Maryland 20794.

5. Mr. Kazeem was born in Nigeria in 1983.

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[1] As of March 1, 2003, the INS ceased to exist and its functions were transferred to various agencies within DHS. *See* Homeland Security Act of 2002, §§ 441, 451, 471, Pub. L. No. 107-296, 116 Sat. 213 (2002) (codified at 6 U.S.C. §§ 251, 271, 29). This affidavit will refer to INS. DHS, or USCIS as appropriate.

6. On August 22, 2010, Mr. Kazeem entered the United States as a non-immigrant student.

7. On September 24, 2010, Mr. Kazeem married April Smarr ("Ms. Smarr").

8. Ms. Smarr is a U.S. citizen by birth.

9. On January 9, 2011, Mr. Kazeem applied for permanent resident status in the United States based on his marriage to Ms. Smarr by filing a Form I-485, Application to Register Permanent Residence or Adjust Status ("I-485").

10. In his I-485, Mr. Kazeem claimed that he was currently living in Stone Mountain, Georgia.

11. In fact, Mr. Kazeem was living in Doraville, Georgia, when he filed his I-485.

12. On July 15, 2011, U.S. Citizenship and Immigration Services ("USCIS") granted Mr. Kazeem's I-485 and granted him conditional permanent resident status.

13. On June 12, 2013, Mr. Kazeem applied to remove the conditions on his permanent resident status by filing a Form I-751, Petition to Remove Conditions on Residence ("I-751").

14. Part 1, Question 16 of the I-751 asked for Mr. Kazeem's address.

15. In response to Part 1, Question 16 of the I-751, Mr. Kazeem listed an address on [redacted] in Atlanta, Georgia.

16. Part 3, Question 6 of the I-751 asked for Ms. Smarr's address.

17. In response to Part 3, Question 6 of the I-751, Mr. Kazeem stated "Same as Applicant."

18. Part 1, Question 20 of the I-751 asked "Have you ever been arrested, detained, charged, indicted, fined, or imprisoned for breaking or violating any law or ordinance (excluding

traffic regulations), or committed any crime which you were not arrested in the United States or abroad?"

19. In response to Part 1, Question 20 of the I-751, Mr. Kazeem checked the box for "No."

20. On July 24, 2015, U.S. Department of Homeland Security ("DHS") employees interviewed Ms. Smarr regarding her marriage to Mr. Kazeem ("July 24 Interview").

21. At the conclusion of the July 24 Interview, Ms. Smarr drafted, signed, and dated a written statement ("July 24 Statement") in the presence of the DHS employees interviewing her.

22. During the July 24 Interview, Ms. Smarr admitted that she had married Mr. Kazeem to enable him to obtain legal status in the United States and that in exchange, Mr. Kazeem paid some of Ms. Smarr's bills.

23. During the July 24 Interview and in the July 24 Statement, Ms. Smarr admitted that she and Mr. Kazeem were not living together when Mr. Kazeem filed his I-751 or when Mr. Kazeem applied for U.S. citizenship in April 2014.

24. During the July 24 Interview, Ms. Smarr said Mr. Kazeem never lived with her in Stone Mountain, as he stated in his I-485, and was living instead in Doraville, Georgia, when he filed his I-485.

25. While Mr. Kazeem was married to Ms. Smarr, he married a second woman in Nigeria.

A. Mr. Kazeem's Naturalization Application

26. On April 25, 2014, Mr. Kazeem applied for U.S. citizenship by filing a Form N-400, Application for Naturalization with USCIS ("N-400").

27. For his legal basis to seek naturalization, Mr. Kazeem claimed on his N-400 that he had obtained permanent resident status derived from his marriage to a U.S. citizen who, for the last three years, he had been married to and living with.

28. Part 4, Question 1 of Mr. Kazeem's N-400 asked, "**Where have you lived during the last 5 years?** Begin with where you live now and then list every location where you have lived during the last 5 years." (emphasis original).

29. In response to Part 4, Question 1 of Mr. Kazeem's N-400, he failed to list a residence in Doraville, Georgia.

30. Part 9, Question 3 of Mr. Kazeem's N-400 asked, "How many times have you been married (including annulled marriages and marriages) to the same person)?"

31. In response to Part 9, Question 3 of Mr. Kazeem's N-400, he wrote "1."

32. On his N-400, Mr. Kazeem checked the box for "No" in response to the following questions on his N-400:

a. Part 11, Question 22: "Have you **ever** committed, assisted in committing, or attempted to commit, a crime or offense for which you were **not** arrested?"

b. Part 11, Question 30(D): "Have you **ever**: (D) Been married to more than one person at the same time?"

c. Part 11, Question 31: "Have you **ever** given any U.S. Government official(s) **any** information or documentation that was false, fraudulent, or misleading?"

33. On September 29, 2014, an immigration services officer with USCIS interviewed Mr. Kazeem under oath about his N-400 ("Naturalization Interview").

34. During the Naturalization Interview, the USCIS officer asked Mr. Kazeem how many times he had been married.

35. In response to that question, Mr. Kazeem, under oath, said he had been married once, consistent with his written response to Part 9, Question 3 of his N-400.

36. During the Naturalization Interview, the USCIS officer asked Mr. Kazeem whether he had ever committed a crime or offense for which had had not been arrested.

37. In response to that question, Mr. Kazeem, under oath, said "no," consistent with his written response to Part 11, Question 22 of his N-400.

38. At the conclusion of his Naturalization Interview, Mr. Kazeem signed his N-400 again, certifying that he knew its contents and that his N-400, following any corrections made to it during his Naturalization Interview, was "true and correct to the best of my knowledge and belief."

39. There were no corrections made at the Naturalization Interview to Mr. Kazeem's earlier written answers on his N-400 to Part 4, Question 1; Part 11, Question 30(D); or Part 11, Question 31.

40. At the conclusion of his Naturalization Interview, USCIS approved Mr. Kazeem's N-400.

41. Later on, September 29, 2014, Mr. Kazeem took the oath of allegiance, was naturalized, and was issued Naturalization Certificate No. [redacted]

B. Mr. Kazeem's Criminal History

42. Beginning in 2012 and continuing until his arrest in May 2015, Mr. Kazeem organized and led a scheme to fraudulently procure and divert millions in tax returns from unsuspecting taxpayers.

43. The scheme began with Mr. Kazeem's purchase of stolen personally identifying information ("PII").

44. A large percentage of that stolen PII came from a data breach at an Oregon company that provided pre-employment background checks.

45. Mr. Kazeem organized and distributed the stolen PII to his co-conspirators.

46. Next, Mr. Kazeem obtained thousands of IRS E-file PINs.

47. IRS E-file PINs are needed for electronically filing tax returns with the IRS when the filer is unable (as Mr. Kazeem's conspiracy was) to verify their identity by their previous year's self-select PIN or adjusted gross income.

48. Mr. Kazeem trained his co-conspirators to obtain E-file PINs and to fraudulently obtain IRS tax transcript records.

49. Mr. Kazeem and his co-conspirators used IRS tax transcripts records to file fraudulent tax returns.

50. Then, Mr. Kazeem and his co-conspirators purchased prepaid debit cards at local retailers and registered them with the victims' stolen PII and false email addresses that the conspirators had created.

51. Mr. Kazeem also created fraudulent W-2 wage documents with fictitious employment, wages, and tax credits sufficient to justify sizable tax refunds with each filing.

52. Finally, Mr. Kazeem and his co-conspirators electronically filed more than 10,000 fraudulent tax returns using the stolen identities, E-File PINs, and disposable email accounts.

53. At Mr. Kazeem's trial, the government established that with his fraudulent tax filings, he and co-defendants sought to obtain $26,454,014 and succeeded in procuring $6,991,283 million in fraudulent tax refunds.

54. However, Mr. Kazeem, together with all of his co-conspirators, some of whom have not yet been arrested or charged with crimes, sought to obtain more than $113 million in fraudulent tax refunds and succeeded in procuring at least $16 million in fraudulent tax refunds.

55. Investigators eventually uncovered the following in Mr. Kazeem's emails and instant messages:

a. more than 259,000 sets of PII;

b. more than 19,500 IRS E-file PINs in taxpayers' names;

c. more than 1,600 personal taxpayer transcripts from the IRS;

d. more than 5,720 prepaid debit cards, many in taxpayers' names; and,

e. more than 2,200 money transfer control numbers for wire transfers involving more than $2.1 million dollars.

56. Despite Mr. Kazeem's attempts to shield his identity with dummy email accounts, encrypted internet access, and burner laptops, authorities eventually traced the scheme to him.

57. On May 7, 2015, Mr. Kazeem and four others were indicted on seven counts of mail fraud, in violation of 18 U.S.C. § 1341; six counts of wire fraud, in violation of 18 U.S.C. § 1343; thirteen counts of aggravated identity theft, in violation of 18 U.S.C. § 1028A; and one count of conspiracy to commit mail and wire fraud, in violation of 18 U.S.C. § 1349. *See* Indictment, *United States v. Kazeem*, No. 1:15-cr-00172-AA (D. Or. May 7, 2015) ("Indictment").

58. On August 4, 2017, at the conclusion of a five-day trial, a jury found Mr. Kazeem guilty of nineteen counts of mail and wire fraud, aggravated identity theft, and conspiracy to commit mail and wire fraud, all relating to acts he took before he naturalized on September 29, 2014.

59. The jury found Mr. Kazeem guilty of five counts of mail fraud, which the Indictment alleged he committed on September 26, 2013, March 27, 2014, and three additional dates in between.

60. The jury found Mr. Kazeem guilty of four counts of wire fraud, which the Indictment alleged he committed on March 23, 2014, July 26, 2014, and two additional dates in between.

61. The jury found Mr. Kazeem guilty of nine counts of aggravated identity theft, which the Indictment alleged he committed on September 26, 2013, July 26, 2014, and seven additional dates in between.

62. For the conspiracy count, the Indictment alleged several overt acts that Mr. Kazeem took in furtherance of the conspiracy, including the exchange of emails with the stolen PII of victims in September 2013, March 2014, and April 2014.

63. On June 20, 2018, Mr. Kazeem was sentenced to fifteen years in prison and ordered to pay $12 million in restitution.

64. After Mr. Kazeem appealed his sentence, the U.S. Court of Appeals for the Ninth Circuit affirmed his sentence of incarceration but remanded the matter for the issuance of an amended judgment that clarified whether Mr. Kazeem was to pay restitution all at once or in installments. *See* Mem. Op., *United States v. Kazeem*, No. 18-30145 (9th Cir. May 1, 2020).

65. On September 18, 2020, the U.S. district court that initially sentenced Mr. Kazeem resentenced him to fifteen years in prison and ordered him to pay $12 million in restitution in installments. *See* 2d Am. Judgment, *United States v. Kazeem*, No. 1:15-cr-00172 (D. Or. Sept. 18, 2020).

66. On December 16, 2024, approximately six-and-a-half years into Mr. Kazeem's fifteen-year sentence, his sentence was commuted by the President of the United States.

ILLEGAL PROCUREMENT OF NATURALIZATION
FAILURE TO LAWFULLY OBTAIN PERMANENT RESIDENT STATUS
(FRAUDULENT MARRIAGE)

67. Mr. Kazeem did not lawfully obtain his permanent resident status because his grant of permanent resident status was based on a marriage to a U.S. citizen that was fraudulent and not bona fide.

68. Mr. Kazeem's grant of permanent resident status was based on his marriage to Ms. Smarr, a U.S. citizen.

69. Mr. Kazeem and Ms. Smarr did not marry intending at the time they were married to establish a life together.

70. Mr. Kazeem and Ms. Smarr married to evade immigration laws.

71. Mr. Kazeem and Ms. Smarr married to obtain immigration benefits for Mr. Kazeem to which he was not eligible to receive lawfully.

72. Mr. Kazeem's marriage to Ms. Smarr was, therefore, fraudulent and not bona fide.

73. Because Mr. Kazeem's marriage to Ms. Smarr was fraudulent and not bona fide, it could not provide the basis for his lawful adjustment to permanent resident status.

74. Because Mr. Kazeem had no lawful basis to adjust status to permanent resident, Mr. Kazeem was not admitted to permanent resident status in compliance with the substantive legal requirements for that status.

75. Because Mr. Kazeem was not lawfully admitted to permanent resident status, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(1).

ILLEGAL PROCUREMENT OF NATURALIZATION
FAILURE TO LAWFULLY OBTAIN PERMANENT RESIDENT STATUS
(INADMISSIBILITY DUE TO IMMIGRATION FRAUD)

76. Mr. Kazeem was precluded from lawfully obtaining his permanent resident status because he was inadmissible when he sought and procured permanent resident status due to immigration fraud. *See* 8 U.S.C. § 1182(a)(6)(C)(i); 8 U.S.C. § 1255(a)(2).

77. Mr. Kazeem was inadmissible when he sought and procured his permanent resident status because he had sought his permanent resident status through fraud or willful misrepresentation on his I-485. *See* 8 U.S.C. § 1182(a)(6)(C)(i).

78. Mr. Kazeem sought his permanent resident status through fraud or willful misrepresentation on his I-485 by claiming his marriage to Ms. Smarr was bona fide.

79. In fact, Mr. Kazeem's marriage to Ms. Smarr was fraudulent and not bona fide because Mr. Kazeem and Ms. Smarr did not marry intending at the time they were married to establish a life together, and, instead, they married to evade immigration laws and to obtain immigration benefits for Mr. Kazeem.

80. Mr. Kazeem also sought his permanent resident status through fraud or willful misrepresentation on his I-485 by claiming he was living in Stone Mountain, Georgia, when he filed his I-485.

81. In fact, Mr. Kazeem was living elsewhere, separate and apart from Ms. Smarr, when he filed his I-485.

82. Because Mr. Kazeem was inadmissible when he sought permanent resident status, Mr. Kazeem was not lawfully admitted to permanent resident status. *See* 8 U.S.C. § 1255(a)(2).

83. Because Mr. Kazeem was not lawfully admitted to permanent resident status, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(1).

ILLEGAL PROCUREMENT OF NATURALIZATION
FAILURE TO LIVE IN MARITAL UNION WITH U.S. CITIZEN SPOUSE

84. Mr. Kazeem sought to naturalize as the spouse of a U.S. citizen applying for naturalization three years after obtaining permanent resident status through his marriage to that U.S. citizen.

85. Congress has required any individual seeking to naturalize as the spouse of a U.S. citizen three years after obtaining permanent resident status through his marriage to that U.S. citizen to be living in marital union with that U.S. citizen spouse during the three years immediately preceding the date of filing his application for naturalization. *See* 8 U.S.C. § 1430.

86. For the three years immediately preceding the filing of Mr. Kazeem's N-400, Mr. Kazeem was not living in marital union with Ms. Smarr, his U.S. citizen spouse.

87. For all or part of the three years immediately preceding the filing of Mr. Kazeem's N-400, Mr. Kazeem was living separately and apart from Ms. Smarr.

88. Because Mr. Kazeem was not living in marital union with his U.S. citizen spouse during the three years immediately preceding the date of filing his application for naturalization, he was ineligible for naturalization under 8 U.S.C. § 1430.

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
(CRIME INVOLVING MORAL TURPITUDE)

89. To be eligible for naturalization, Mr. Kazeem was required to establish that he was a person of good moral character from April 25, 2011 (the date three years prior to his filing of his N-400), until he became a U.S. citizen on September 29, 2014.

90. Mr. Kazeem was statutorily precluded from establishing the good moral character necessary to naturalize because he committed CIMTs during his statutory period and was subsequently convicted of those crimes. 8 U.S.C. § 1101(f)(3); 8 C.F.R. § 316.10(b)(2)(i).

91. As set forth above at paragraphs 43 through 56, during his statutory period, Mr. Kazeem masterminded a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

92. As a result of his crimes, on August 4, 2017, a jury found Mr. Kazeem guilty of five counts mail fraud, in violation of 18 U.S.C. § 1341; four counts of wire fraud, in violation of 18 U.S.C. § 1343; nine counts of aggravated identity theft, in violation of 18 U.S.C. § 1028A; and one count of conspiracy to commit mail and wire fraud, in violation of 18 U.S.C. § 1349.

93. Mr. Kazeem committed the crimes for which he was convicted during his statutory period.

94. Mr. Kazeem's convictions for mail fraud, wire fraud, and conspiracy to commit mail and wire fraud relate to fraud offenses and therefore are categorically CIMTs.

95. Because Mr. Kazeem committed CIMTs during his statutory period for which he was convicted, Mr. Kazeem was barred under 8 U.S.C. § 1101(f)(3) from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

96. Because Mr. Kazeem was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
<u>(UNLAWFUL ACTS)</u>

97. Mr. Kazeem could not establish the requisite good moral character for naturalization because he committed unlawful acts during his statutory period that reflected adversely on his moral character, for which there were no extenuating circumstances that would lessen his guilt. 8 U.S.C. § 1101(f); 8 C.F.R. § 316.10(b)(3)(iii).

98. As set forth above at paragraphs 43 through 56, during his statutory period, Mr. Kazeem masterminded a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

99. As a result of his crimes, on August 4, 2017, a jury found Mr. Kazeem guilty of five counts mail fraud, in violation of 18 U.S.C. § 1341; four counts of wire fraud, in violation of 18 U.S.C. § 1343; nine counts of aggravated identity theft, in violation of 18 U.S.C. § 1028A; and one count of conspiracy to commit mail and wire fraud, in violation of 18 U.S.C. § 1349.

100. Mr. Kazeem committed the unlawful acts for which he was convicted during his statutory period.

101. The unlawful acts for which Mr. Kazeem was convicted adversely reflected upon Mr. Kazeem's moral character.

102. Mr. Kazeem cannot establish extenuating circumstances with regard to the unlawful acts for which he was convicted that would render his conduct less reprehensible than it otherwise would be or that tend to palliate or mitigate his guilt. He therefore cannot avoid the regulatory bar on establishing good moral character found in 8 C.F.R. § 316.10(b)(3)(iii).

103. Mr. Kazeem's crimes so adversely reflected on Mr. Kazeem's moral character during the statutory period that no evidence of his good moral character would permit Mr. Kazeem to satisfy his burden of establishing good moral character as required for naturalization.

104. Because Mr. Kazeem committed unlawful acts during his statutory period for which there are no extenuating circumstances, Mr. Kazeem was barred under 8 U.S.C. § 1101(f) and 8 C.F.R. § 316.10(b)(3)(iii) from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

105. Because Mr. Kazeem was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
(MULTIPLE CRIMINAL CONVICTIONS)

106. Mr. Kazeem could not establish the requisite good moral character for naturalization because he committed crimes during his statutory period for which he received multiple criminal convictions and for which the aggregate sentences of confinement were five years or more. *See* 8 U.S.C. § 1101(f)(3) (cross-referencing 8 U.S.C. § 1182(a)(2)(B)).

107. As set forth above at paragraphs 43 through 56, during his statutory period, Mr. Kazeem masterminded a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

108. As a result of his crimes, on August 4, 2017, a jury found Mr. Kazeem guilty of five counts mail fraud, in violation of 18 U.S.C. § 1341; four counts of wire fraud, in violation of 18 U.S.C. § 1343; nine counts of aggravated identity theft, in violation of 18 U.S.C. § 1028A; and one count of conspiracy to commit mail and wire fraud, in violation of 18 U.S.C. § 1349.

109. Mr. Kazeem committed the crimes for which he was convicted during his statutory period.

110. For his multiple convictions, Mr. Kazeem was sentenced to confinement for fifteen years.

111. Because Mr. Kazeem received multiple convictions for crimes he committed during his statutory period and was sentenced for those crimes to more than five years of confinement, Mr. Kazeem was barred under 8 U.S.C. § 1101(f) and 8 C.F.R. § 316.10(b)(3)(iii)

from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

112. Because Mr. Kazeem was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
(FALSE TESTIMONY)

113. Mr. Kazeem could not establish the requisite good moral character for naturalization because he gave false testimony, under oath, during his statutory period for the purpose of obtaining an immigration benefit, specifically naturalization. 8 U.S.C. § 1101(f)(6); 8 C.F.R. § 316.10(b)(2)(vi).

114. During his statutory period, Mr. Kazeem provided false testimony when he said, under oath, during his September 29, 2014, Naturalization Interview, that he been married only once.

115. Mr. Kazeem's testimony on that foregoing issue was false because by the time of his Naturalization Interview, he had married Ms. Smarr and then married a second time, to another woman in Nigeria.

116. During his statutory period, Mr. Kazeem provided false testimony when he said, under oath, during his September 29, 2014, Naturalization Interview, that he had never committed a crime or offense for which he had not been arrested.

117. Mr. Kazeem's testimony on the foregoing issue was false because, as set forth above at paragraphs 43 through 56, by time of his Naturalization Interview, Mr. Kazeem had committed mail fraud, wire fraud, aggravated identity theft, and conspiracy to commit mail and wire fraud.

118. Mr. Kazeem had committed those crimes by masterminding a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

119. Mr. Kazeem's testimony on the foregoing issues was knowingly false and he gave it for the purpose of obtaining an immigration benefit, namely naturalization.

120. Because Mr. Kazeem provided false testimony under oath for the purpose of obtaining his naturalization, he was barred under 8 U.S.C. § 1101(f)(6) from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

121. Because Mr. Kazeem was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

ILLEGAL PROCUREMENT OF NATURALIZATION
LACK OF GOOD MORAL CHARACTER
(POLYGAMY)

122. Mr. Kazeem could not establish the requisite good moral character for naturalization because he committed polygamy during his statutory period. 8 U.S.C. § 1101(f); 8 C.F.R. § 316.10(b)(1)(ix).

123. During his statutory period, Mr. Kazeem was deliberately married to two women at the same time.

124. On September 24, 2010, Mr. Kazeem married Ms. Smarr.

125. Mr. Kazeem remained married to Ms. Smarr at least until the date of his naturalization.

126. While still married to Ms. Smarr and prior to his naturalization, Mr. Kazeem deliberately married another woman in Nigeria.

127. Because Mr. Kazeem committed polygamy during his statutory period, he was barred under 8 U.S.C. § 1101(f) and 8 C.F.R. § 316.10(b)(1)(ix) from establishing that he had the good moral character necessary to become a naturalized U.S. citizen.

128. Because Mr. Kazeem was not a person of good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

PROCUREMENT OF U.S. CITIZENSHIP BY CONCEALMENT OF A MATERIAL FACT OR WILLFUL MISREPRESENTATION

129. Under 8 U.S.C. § 1451(a), this Court must revoke Mr. Kazeem's citizenship and cancel his Certificate of Naturalization because he procured his naturalization by concealment of material facts and by willful misrepresentations.

130. Mr. Kazeem knowingly made a misrepresentation in Part of 4, Question 1 of his N-400 by stating that he resided in Stone Mountain, Georgia, from November 2, 2010, to May 15, 2013, because he knew that he was living in another city during that time.

131. Mr. Kazeem knowingly made a misrepresentation in Part 4, Question 1 of his N-400 by omitting his former residence in Doraville, Georgia, because he knew he had lived there during the five years prior to filing his N-400.

132. Mr. Kazeem knowingly made a misrepresentation in Part 9, Question 3 of his N-400 by stating that he had been married only one time because he knew, as set forth above at paragraph 25, that he had married Ms. Smarr and then married a second time, to another woman in Nigeria.

133. Mr. Kazeem knowingly made a misrepresentation in Part 11, Question 22 of his N-400 by stating that he had not ever committed, assisted in committing, or attempted to commit, a crime or offense for which he was not arrested because he knew, as set forth above at paragraphs 43 through 56, that he was committing mail fraud, wire fraud, aggravated identity

theft, and conspiracy to commit mail and wire fraud by masterminding a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

134. Mr. Kazeem knowingly made a misrepresentation in Part 11, Question 30(D) of his N-400 by stating that he had never been married to more than one person at the same time because he knew that he had been married to two women at the same time.

135. Mr. Kazeem knowingly made a misrepresentation in Part 11, Question 31 of his N-400 by stating that he had never given any U.S. Government official or officials any information or documentation that was false, fraudulent, or misleading.

136. Mr. Kazeem knowingly made a misrepresentation in Part 11, Question 30(D) of his N-400 because Mr. Kazeem knew he had submitted his I-485 that contained the knowingly false claims that he lived at [redacted] Stone Mountain, Georgia, and that he was in a bona fide marriage to Ms. Smarr.

137. Mr. Kazeem also knowingly made a misrepresentation in Part 11, Question 30(D) of his N-400 because Mr. Kazeem knew he had submitted his I-751 that contained the knowingly false claims that he had never committed any crime that he was not arrested, that he was living with Ms. Smarr, and that he was in a bona fide marriage to Ms. Smarr.

138. Mr. Kazeem knowingly made a misrepresentation at his Naturalization Interview when he testified that he had been married only one time because he knew, as set forth above at paragraph 25, that he had married Ms. Smarr and then married a second time, to another woman in Nigeria.

139. Mr. Kazeem knowingly made a misrepresentation at his Naturalization Interview when he testified that he had never committed a crime for which he had not been arrested

because he knew, as set forth above at paragraphs 43 through 56, that he was committing mail fraud, wire fraud, aggravated identity theft, and conspiracy to commit mail and wire fraud by masterminding a scheme in which he and others electronically filed more than 10,000 fraudulent tax returns using the stolen PII of American taxpayers, IRS E-File PINs, and disposable email accounts.

140. Mr. Kazeem's misrepresentations were material to his naturalization because the disclosures of his fraudulent marriage, failure to live with his U.S. citizen spouse, polygamy, submission of his I-751 and I-485 with knowingly false statements, and criminal conduct would have had a natural tendency to influence USCIS's decision whether to approve Mr. Kazeem's Naturalization Application as they related to statutory eligibility criteria for such benefit.

141. Had Mr. Kazeem disclosed the truth about his fraudulent marriage, failure to live with his U.S. citizen spouse, polygamy, submission of his I-751 and I-485 with knowingly false statements, and criminal conduct, USCIS would have discovered his statutory ineligibility for naturalization and could not have approved his application or administered the oath of allegiance.

DECLARATION IN LIEU OF JURAT
(28 U.S.C. § 1746)

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 24 day of February, 2026.

CHRISTOPHER G KARABINAS Digitally signed by CHRISTOPHER G KARABINAS Date: 2026.02.24 11:00:29 -08'00'

CHRISTOPHER KARABINAS
Supervisory Special Agent
Homeland Security Investigations
U.S. Department of Homeland Security