IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	**CIVIL ACTION NO. 9:26-cv-81324**
	)	
v.	)	
	)	**COMPLAINT TO REVOKE**
ARNOUSE MERLIEN,	)	
a/k/a ARNOUSE RACINE,	)	**NATURALIZATION**
	)	
	)	
Defendant.	)	

I. PRELIMINARY STATEMENT

Pursuant to 8 U.S.C. § 1451(a), the United States seeks to revoke and set aside the order admitting to United States citizenship Defendant Arnouse Merlien a/k/a Arnouse Racine ("Defendant") and to cancel her Certificate of Naturalization No. [redacted]. Defendant illegally procured her naturalization and procured her naturalization by concealment of a material fact or by willful misrepresentation.

Defendant was born in the Bahamas, but is a native of Haiti and naturalized as a U.S. citizen on May 2, 2016. While employed with JSR Tax Services located in Greenacres, Florida, Defendant was investigated for, charged with, and convicted in the Northern District of Georgia of 18 U.S.C. § 286, Conspiracy to Defraud the Government with Respect to Claims. "From on or about January 1, 2014, until on or about June 16, 2017" Defendant conspired with other individuals to "defraud the United States, by obtaining and aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims on behalf of others by preparing and submitting false claims for income tax refunds with the United States Department of the Treasury

through the Internal Revenue Service." *United States of America v. Joseph S. Racine and Arnouse Merlien*, No. 1:18-CR-59 (N.D. Ga, Mar 9, 2018).

Defendant pleaded guilty to 18 U.S.C. § 286 and was sentenced on November 8, 2018, to thirty-six months of imprisonment and three years of supervised release and was ordered to pay a fine and restitution.

Defendant's crimes, committed prior to her naturalization, rendered her ineligible to naturalize. First, Defendant could not have met the prerequisite good moral character needed to naturalize, as she was convicted of conspiracy to defraud the government, which is an unlawful act that adversely reflects on her moral character. Second, Defendant provided false testimony, which is an enumerated bar to good moral character under 8 U.S.C. § 1101(f)(6). Finally, Defendant procured her naturalization by concealment of a material fact, or by willful misrepresentation, which represents a separate and distinct count. For these reasons, the Court must revoke Defendant's U.S. Citizenship pursuant to 8 U.S.C. § 1451(a).

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 Arnouse Merlien, a/k/a Arnouse Racine.

5. Defendant was born in Nassau, Bahamas in 1978, but is of Haitian nationality.

6. Defendant obtained U.S. citizenship through naturalization.

7. Defendant married Joseph Strauss Racine ("Joseph Racine") on May 13, 2022, in West Palm Beach, Florida, and subsequently changed her name to Arnouse Racine.

8. Venue is proper in the Southern District of Florida under 8 U.S.C. § 1451 and 28 U.S.C. § 1391, because Defendant's last known residence was in West Palm Beach, Florida, which is within the jurisdiction and venue of this Court.

III. DEFENDANT'S IMMIGRATION HISTORY

9. As required by 8 U.S.C. § 1451, an affidavit showing good cause for this action, signed by Special Agent Josfer Moinelo, Department of Homeland Security ("DHS"), U.S. Immigrations and Customs Enforcement ("ICE"), Homeland Security Investigations ("HSI"), is attached to this Complaint. *See* Exhibit 1, Affidavit of Good Cause.

10. Defendant entered the United States as a minor in 1978.

11. Defendant's mother filed Form I-485, Application for Permanent Residence ("Form I-485") with the Immigration and Naturalization Service ("INS")[1] on behalf of Defendant on October 22, 1987.

12. Defendant's Form I-485 was approved on January 23, 1988, and Defendant became a Permanent Resident.

13. On or about July 26, 2010, Defendant signed her first Form N-400 ("N-400-1"), Application for Naturalization ("N-400" or "naturalization application") and certified under the penalty of perjury that the N-400 and answers given were "true and correct."

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[1] On March 1, 2003, the INS ceased to exist as an independent agency within the Department of Justice, and most of its functions were transferred to the newly formed Department of Homeland Security. *See* Homeland Security Act of 2002, Pub. L. No. 107-296, §§ 441, 451, 471, 116 Stat. 2135 (Nov. 25, 2002). The INS was divided into three separate agencies, United States Citizenship and Immigration Services ("USCIS"), Customs and Border Protection ("CBP"), and Immigration and Customs Enforcement. USCIS assumed naturalization authority from the INS. *Id.* § 1451. This Complaint will refer to INS where appropriate.

14. Defendant was assisted in completing her N-400-1 by Joseph Racine, who resided in Boynton Beach, Florida, at the time.

15. Defendant submitted her N-400-1 on or about August 30, 2010.

16. A true and complete copy of Defendant's N-400-1, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 2.

17. On her N-400-1, Defendant answered "Yes" in response to Part 10., D. "Good Moral Character," Question 16, which asked, "Have you ever been arrested, cited, or detained by any law enforcement officer (including USCIS or former INS and military officers) for any reason?"

18. On her N-400-1, Defendant answered "Yes" in response to Part 10., D. "Good Moral Character," Question 17, which asked, "Have you ever been charged with committing any crime or offense?"

19. On her N-400-1, Defendant answered "Yes" in response to Part 10., D. "Good Moral Character," Question 20, which asked "Have you ever received a suspended sentence, been placed on probation, or been paroled?"

20. On her N-400-1, Defendant answered "Yes" in response to Part 10., D. "Good Moral Character," Question 21, which asked, "Have you ever been in jail or prison?"

21. On her N-400-1, Defendant answered "No" in response to Part 10., D. "Good Moral Character," Question 18. "Have you ever been convicted of a crime or offense?"

22. On her N-400-1, Part 10. D. "Good Moral Character" instructed, "If you answered 'Yes' to any of Questions 15 through 21, complete the following table," which includes spaces to list reasons, dates, sites, and "[o]utcome or disposition of the arrest, citation, detention, or charge." Defendant listed the following:

a. "AGG Assault" charged on 8-1-2000 in West Palm Beach, Florida, describing the outcome as "No Charge Filed;"

b. "Grand Theft" charged on 1-13-2004 in West Palm Beach, Florida, describing the outcome as "Probation/withheld adjudication;" and

c. "Public Assistance Fraud" charged on 9-7-2007 in West Palm Beach, Florida, describing the outcome as "Probation/withheld adjudication."

23. On or about December 6, 2010, USCIS interviewed Defendant regarding her N-400-1 ("naturalization interview-1").

24. On February 3, 2011, USCIS denied Defendant's N-400-1.

25. USCIS sent Defendant a denial letter dated February 10, 2011.

26. A true and complete copy of the February 10, 2011 denial letter, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 3.

27. The February 10, 2011 denial letter noted that a review of the record reflected that since being admitted as a permanent resident, Defendant had been arrested multiple times.

28. The February 10, 2011 denial letter noted the following of Defendant's arrests:

a. December 2, 1997: Failure to Appear on Bail;

b. August 1, 2000: Aggravated Assault;

c. January 13, 2004: Grand Theft; and

d. September 7, 2007: Public Assistance Fraud.

29. The February 10, 2011 denial letter noted that the record reflected that Defendant claimed on her N-400-1 and testified under oath at naturalization interview-1 that she was arrested three times and that she had no other arrests.

30. The February 10, 2011 denial letter explained that the records failed to reflect that Defendant possessed good moral character for the purposes of naturalization pursuant to Section 316 of the Immigration and Nationality Act ("INA").[2]

31. The February 10, 2011 denial letter cited Defendant's conviction of two or more crimes involving moral turpitude as evidence that she was precluded from establishing that she met the naturalization requirements for "good moral character."

32. On or about November 6, 2014, Defendant signed her second Form N-400 ("N-400-2") and certified under the penalty of perjury that the N-400 and answers given were "true and correct."

33. A true and complete copy of Defendant's N-400-2, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 4.

34. USCIS received Defendant's N-400-2 on or about November 20, 2014.

35. On her N-400-2, Part 11, Question 22, asked, "Have you ever committed, assisted in committing, or attempted to commit, a crime or offense for which you were not arrested?"

36. On her N-400-2, Defendant answered "No" in response to Part 11, Question 22.

37. On her N-400-2, Part 11, Question 24, asked, "Have you ever been charged with committing, attempting to commit, or assisting in committing a crime or offense?"

38. On her N-400-2, Defendant answered "No" in response to Part 11, Question 24.

39. On her N-400-2, Part 11, Question 25, asked, "Have you ever been convicted of a crime or offense?"

40. On her N-400-2, Defendant answered "No" in response to Part 11, Question 25.

[2] Codified at 8 U.S.C. § 1427.

41. On her N-400-2, Part 11, Question 29, instructed, "If you answered 'Yes' to Item Numbers 23-28, complete the following table," which includes spaces to list reasons, dates, sites, and "[o]utcome or disposition of the arrest, citation, detention, or charge." Defendant listed the following:

a. "AGG Assault" charged on 8-1-2000 in West Palm Beach, Florida, describing the outcome as "No Charge Filed;"

b. "Grand Theft" charged on 1-13-2004 in West Palm Beach, Florida, describing the outcome as "Probation/withheld Jud;" and

c. "Public Assistance Fraud" charged on 9-7-2007 in West Palm Beach, Florida, describing the outcome as "Probation/withheld Jud."

42. On or about February 12, 2015, a USCIS officer interviewed Defendant under oath regarding her N-400-2 ("naturalization interview-2").

43. During naturalization interview-2, the USCIS officer inquired as to another criminal incident, a retail theft citation from January 10, 2007.

44. Defendant initially denied the retail theft citation from January 10, 2007, but after several lines of inquiry from the USCIS officer, Defendant eventually conceded the January 10, 2007, retail theft citation, and the USCIS officer noted the offense in red ink on Defendant's N-400-2.

45. On July 10, 2015, USCIS denied Defendant's N-400-2 and sent Defendant a denial letter.

46. A true and complete copy of the July 10, 2015 denial letter, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 5.

47. The July 10, 2015 denial letter explained that Defendant was ineligible to naturalize because she gave false testimony under oath with the intent to obtain an immigration benefit.

48. The July 10, 2015 denial letter stated that Defendant failed to disclose a January 10, 2007, retail theft citation on both her N-400-1 and N-400-2, and initially denied the incident during her naturalization interview-2 on February 12, 2015, before eventually conceding the January 10, 2007, retail theft citation after several inquiries from the interviewing officer.

49. On or about January 10, 2016, Defendant signed her third Form N-400 ("N-400-3") and certified under the penalty of perjury that the N-400-3 and answers given were "true and correct."

50. Defendant was assisted in completing her N-400-3 by Joseph Racine, who resided in Boynton Beach, Florida, at the time.

51. On January 12, 2016, USCIS received Defendant's N-400-3.

52. A true and complete copy of Defendant's N-400-3, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 6.

53. On the N-400-3, Part 11, Question 22, asked, "Have you ever committed, assisted in committing, or attempted to commit, a crime or offense for which you were not arrested?"

54. On the N-400-3, Defendant answered "No" to Part 11, Question 22.

55. On the N-400-3, Part 11, Question 24, asked "Have you ever been charged with committing, attempting to commit, or assisting in committing a crime or offense?"

56. On the N-400-3, Defendant answered "No" to Part 11, Question 24.

57. On her N-400-3, Part 11, Question 29, instructed, "If you answered 'Yes' to Item Numbers 23-28, complete the following table," which includes spaces to list reasons, dates, sites,

and "[o]utcome or disposition of the arrest, citation, detention, or charge." Defendant listed the following:

a. "Retail Theft" cited on 3/22/07, describing the outcome as "Nolle Prosse dismissed;"

b. "Public Assistance Fraud" arrested on 09/07/2007, describing the outcome as "Probation;"

c. "Grand Theft" arrested on 01/13/2004, describing the outcome as "Probation;"

d. "AGG Assault" arrested on 8/1/2000, describing the outcome as "Dismissed;" and

e. "Fail to Appear on Bail" arrested on 12/2/1997, describing the outcome as "Dismissed."

58. On the N-400-3, Part 11, Question 31, asked "Have you ever given any U.S. Government official(s) any information or documentation that was false, fraudulent, or misleading?"

59. On the N-400-3, Defendant answered "No" to Part 11, Question 31.

60. On the N-400-3, Part 11, Question 32, asked "Have you ever lied to any U.S. Government official to gain entry or admission into the United States or to gain immigration benefits while in the United States?"

61. On the N-400-3, Defendant answered "No" to Part 11, Question 32.

62. On April 27, 2016, a USCIS officer interviewed Defendant regarding her N-400-3 ("naturalization interview-3").

63. At the beginning of the naturalization interview-3, the USCIS officer placed Defendant under oath and asked questions regarding her N-400-3.

64. During the naturalization interview-3, Defendant affirmed her written answers to the N-400-3, including the following:

a. Her written answer of "No" to Part 11, Question 22, asking "Have you ever committed, assisted in committing, or attempted to commit, a crime or offense for which you were not arrested?"

b. Her written answer of "No" to Part 11, Question 24, asking "Have you ever been charged with committing, attempting to commit, or assisting in committing a crime or offense?"

c. Her written answer of "No" to Part 11, Question 31, asking "Have you ever given any U.S. Government official(s) any information or documentation that was false, fraudulent, or misleading?" and

d. Her written answer of "No" to Part 11, Question 32, asking "Have you ever lied to any U.S. Government official to gain entry or admission into the United States or to gain immigration benefits while in the United States?"

65. During naturalization interview-3, the USCIS officer asked Defendant to confirm her written answer to Part 11, Question 24, asking "Have you ever been charged with committing, attempting to commit, or assisting in committing a crime or offense?"

66. Defendant answered, orally and under oath, in the negative, consistent with her earlier written answer to Part 11, Question 24 of her N-400-3.

67. During the naturalization interview-3, the USCIS officer asked Defendant to confirm her written answer to Part 11, Question 31, asking "Have you ever given any U.S. Government official(s) any information or documentation that was false, fraudulent, or misleading?"

68. Defendant answered, orally and under oath, in the negative, consistent with her earlier written answer to Part 11, Question 31 of her N-400-3.

69. During the naturalization interview-3, the USCIS employee asked Defendant to confirm her written answer to Part 11, Question 32, asking "Have you ever lied to any U.S. Government official to gain entry or admission into the United States or to gain immigration benefits while in the United States?"

70. Defendant answered, orally and under oath, in the negative, consistent with her earlier written answer to Part 11, Question 32 of her N-400-3.

71. USCIS approved Defendant's N-400-3 on April 27, 2016.

72. On May 2, 2016, Defendant signed her Form N-445, Notice of Naturalization Oath Ceremony ("N-445").

73. On the N-445, Question 3 asked, "Since your interview, have you knowingly committed any crime or offense, for which you have not been arrested?"

74. On the N-445, Defendant answered "No" to Question 3.

75. On the N-445, Defendant certified that her answers on the N-445 were "true and correct."

76. A true and complete copy of Defendant's N-445, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 7.

77. Based upon the written statements in Form N-400-3 and in the Form N-445, and on her oral testimony under oath during naturalization interview-3, Defendant was permitted to take the Oath of Allegiance and naturalize as United States citizen on May 2, 2016.

78. On May 2, 2016, USCIS issued to Defendant Certificate of Naturalization No. [redacted].

79. In taking the Oath of Allegiance, Defendant swore to "support and defend the Constitution and laws of the United States of America against all enemies, foreign, and domestic."

80. A true and complete copy of Defendant's Certificate of Naturalization, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 8.

IV. DEFENDANT'S CRIMINAL HISTORY

81. Defendant was a tax preparer and office manager at JSR Tax Services, located at 2166 Jog Rd., Greenacres, Florida ("JSR FLORIDA").

82. Defendant was associated with JSR Westend Tax Services ("JSR GEORGIA"), located at 964 Ralph David Abernathy Boulevard, SW, Suite B, Atlanta, Georgia.

83. JSR FLORIDA and JSR GEORGIA were owned by Joseph Racine.

84. On or about March 9, 2018, in the United States District Court for the Northern District of Georgia, Atlanta Division, Defendant and Joseph Racine were charged with 18 U.S.C. § 286, Conspiracy to Defraud the Government with Respect to Claims, and, more specifically, the Internal Revenue Service ("IRS"). See *United States of America vs. Joseph S. Racine and Arnouse Merlien*, Criminal No. 1:18-CR-59 (N.D. GA, Mar. 9, 2018), Dkt. No. 1 ("Criminal Information").

85. A true, complete, and certified copy of Defendant's Criminal Information, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 9.

86. The criminal information alleged that Defendant and Joseph Racine "devised a scheme to help individuals obtain fraudulent refunds from the IRS" and "prepared, on behalf of various individuals, false IRS Forms 1040 claiming fictious income tax deductions and credits, leading to fraudulent refunds for their clients, and thereby increased the fees for preparing the returns to benefit JSR Westend Tax Services and JSR Tax Services."

87. The criminal information described the conspiracy further:

> 7. "From on or about January 1, 2014, until on or about June 16, 2017, in the Northern District of Georgia, the Southern District of Florida, and elsewhere, defendants RACINE and MERLIEN, and others known and unknown, knowingly conspired to defraud the United States, by obtaining and aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims on behalf of others by preparing and submitting false claims for income tax refunds with the United States Department of the Treasury through the Internal Revenue Service.
>
> 8. To Accomplish the object of this conspiracy, Defendants RACINE and MERLIEN, and others known and unknown engaged in the following acts, among others:
>
> a) Defendants RACINE and MERLIEN prepared and filed, and directed others to prepare and file, false IRS Forms 1040, for various individuals, claiming, among other things, fictitious deductions and credits in order to obtain fraudulent tax refunds that said individuals were not entitled to receive, including but not limited to the Fuel Tax Credit, Unreimbursed Employee Business Expenses, and Refundable Education Credit.
>
> b) After preparing the false IRS Forms 1040, defendants RACINE and MERLIEN filed the fraudulent IRS Forms 1040 with the IRS.
>
> All in violation of Title 18, United States Code, Section 286."

88. Defendant pled guilty to 18 U.S.C. § 286, Conspiracy to Defraud the Government with Respect to Claims, on June 22, 2018. See *United States of America vs. Joseph S. Racine and Arnouse Merlien*, Criminal No. 1:18-CR-59-LMM-LTW (N.D. GA, June 22, 2018), Dkt. No. 25-1 ("Guilty Plea").

89. A true, complete, and certified copy of Defendant's Guilty Plea, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 10.

90. Defendant was sentenced to a term of imprisonment of thirty-six months and three years of supervised release, and she was ordered to pay a $100.00 fine and restitution in the

amount of $3,854,915.00 to the Internal Revenue Service. See *United States of America vs. Joseph S. Racine and Arnouse Merlien*, Criminal No. 1:18-CR-59-LMM-2 (N.D. GA, November 8, 2018), Dkt. No. 37 ("Judgment").

91. A true, complete, and certified copy of Defendant's Judgment, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 11.

92. During sentencing, the Government noted the fraud conspiracy was "extensive, continuous, and simply egregious." and that Defendant "taught RACINE and other employees how to perpetuate this fraud." See *United States of America vs. Joseph S. Racine and Arnouse Merlien*, Criminal No. 1:18-CR-59-LMM-LTW (N.D. GA, November 2, 2018), DKT No. 34 ("Government's Sentencing Memorandum").

93. A true, complete, and certified copy of the Government's Sentencing Memorandum, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit 12.

V. APPLICABLE LAW

Congressionally Imposed Prerequisites to the Acquisition of Citizenship

94. Congress has determined that an alien does not have the right to naturalization "unless all statutory requirements are complied with." *United States v. Ginsberg*, 243 U.S. 472, 475 (1917). The Supreme Court has held that "there 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 alien who seeks political rights as a member of this Nation can rightfully obtain them only upon the terms and conditions specified by Congress.") (quoting *Ginsberg*, 243 U.S. at 474)).

95. Additionally, Congress has mandated that an individual may not naturalize unless that person "during all the periods referred to in this subsection has been and still is a person of

good moral character, attached to the principles of the Constitution of the United States, and well disposed to the good order and happiness of the United States " 8 U.S.C. § 1427(a)(3).

96. The required statutory period for possessing the necessary good moral character, attachment to the principles of the Constitution, and being well disposed to the good order and happiness of the United States, prescribed in 8 U.S.C. § 1427(a)(3), begins five years before the date the applicant files the naturalization application and continues until the applicant takes the oath of allegiance and becomes a U.S. citizen. 8 U.S.C. § 1427(a)(3); 8 C.F.R. § 316.10(a)(1).

97. Further, Congress created a "catch-all" provision, which states, "The 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).

98. Thus, an individual who, during the statutory period, commits an unlawful act adversely reflecting upon his or her moral character cannot meet the good moral character requirement unless he or she establishes extenuating circumstances. See 8 C.F.R. § 316.10(b)(3)(iii); see also 8 U.S.C. § 1101(f) (flush language).

99. An applicant for naturalization is expressly barred from showing that he or she is a person of good moral character if, during the statutory period, he or she gave "false testimony for the purpose of obtaining any [immigration] benefits," as false testimony is an enumerated act showing lack of good moral character. 8 U.S.C. § 1101(f)(6).

The Denaturalization Statute

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

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

102. 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.

103. 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).

104. Where the government establishes that a 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.

VI. CAUSES OF ACTION

COUNT ONE

ILLEGAL PROCUREMENT OF NATURALIZATION LACK OF GOOD MORAL CHARACTER

(Unlawful Acts Adversely Reflecting Moral Character with No Extenuating Circumstances)

105. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections I through V of this Complaint.

106. On November 8, 2018, Defendant was convicted of 18 U.S.C. § 286, Conspiracy to Defraud the Government with Respect to Claims, and was sentenced to thirty-six months of

imprisonment and three years of supervised release and ordered to pay $100.00 fine and $3,854,915.00 in restitution to the Internal Revenue Service.

107. Defendant committed the act for which she was convicted during the period from on or about January 1, 2014, until on or about June 16, 2017.

108. An applicant for naturalization is statutorily barred from showing that he is a person of good moral character if, during the statutory period, the applicant "[c]ommitted unlawful acts that adversely reflect" on his moral character and cannot establish "extenuating circumstances" for such acts. 8 C.F.R. § 316.10(b)(3)(iii); 8 U.S.C. § 1101(f).

109. The statutorily prerequisite five-year period during which Defendant was required to show good moral character to be eligible to naturalize ("the statutory period") began on January 12, 2011, five years prior to filing her naturalization application, and continued until May 2, 2016, the date on which she naturalized. 8 U.S.C. § 1427(a)(3); 8 C.F.R. § 316.10(a)(1).

110. Defendant could not establish the requisite good moral character for naturalization because, during the statutory period, she committed an unlawful act of conspiracy to defraud the government, that reflected adversely upon her moral character. See 8 U.S.C. § 1101(f) (flush language); 8 C.F.R. § 316.10(b)(3)(iii).

111. No extenuating circumstances exist that would ameliorate or palliate Defendant's guilt with regard to Defendant's unlawful activity.

112. Because no extenuating circumstances exist, Defendant cannot avoid the regulatory bar on establishing good moral character at 8 C.F.R. § 316.10(b)(3)(iii).

113. Because Defendant committed an unlawful act that adversely reflected on her moral character during the statutory period, and she cannot demonstrate extenuating

circumstances, she was barred under 8 U.S.C. § 1101(f) and 8 C.F.R. § 316.10(b)(3)(iii) from showing that she had the good moral character necessary to naturalize as a U.S. citizen.

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

115. Because Defendant was ineligible to naturalize, she illegally procured her naturalization.

116. Because Defendant illegally procured her naturalization, this Court must revoke her naturalization as provided under 8 U.S.C. § 1451(a).

COUNT TWO

ILLEGAL PROCUREMENT OF NATURALIZATION LACK OF GOOD MORAL CHARACTER (False Testimony)

117. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections I through V of this Complaint.

118. An applicant for naturalization is statutorily barred from showing that he or she is a person of good moral character if, during the statutory period, he or she gave "false testimony for the purpose of obtaining any [immigration] benefits." 8 U.S.C. § 1101(f)(6).

119. The testimony does not need to be material, but it must be oral, made under oath, and with the subjective intent to obtain an immigration benefit. *See Kungys*, 485 U.S. at 779-81.

120. The statutorily prerequisite five-year period during which Defendant was required to show good moral character to be eligible to naturalize began on January 12, 2011, five years prior to filing her naturalization application, and continued until May 2, 2016, the date on which she naturalized. 8 U.S.C. § 1427(a)(3); 8 C.F.R. § 316.10(a)(1).

121. On or about February 12, 2015, a USCIS officer interviewed Defendant under oath regarding her N-400-2, during the statutory period when Defendant was required to show good moral character to be eligible to naturalize based on N-400-3.

122. During naturalization interview-2, Defendant orally and under oath testified about crimes for which she had previously been arrested, charged, or cited, and listed certain crimes, but initially denied a retail theft citation from January 10, 2007.

123. It wasn't until several lines of inquiry from the USCIS officer that Defendant eventually conceded the January 10, 2007, retail theft citation.

124. This testimony was false because Defendant had been cited for retail theft on January 10, 2007, and she failed to disclose that citation on her N-400-2 or while testifying orally and under oath at her naturalization interview-2.

125. Consistent with USCIS policy, the USCIS officer wrote in red ink Defendant's answer "Retail Theft, Cited 2007, Boynton Beach, FL, Nolle Prosse" in the space provided on Part 11, Question 29., next to the crimes Defendant listed on her N-400-2 and to which Defendant testified orally and under oath at her naturalization interview-2.

126. On April 27, 2016, USCIS interviewed Defendant about her N-400-3, during the statutory period when Defendant was required to show good moral character.

127. At the beginning of naturalization interview-3, Defendant was placed under oath and asked questions regarding her N-400-3.

128. Despite having been involved in a conspiracy to defraud the United States, which ultimately led to a guilty plea and a criminal conviction, Defendant falsely testified orally and under oath at her naturalization interview-3 that she had never given a U.S. government official

any information or document that was false, fraudulent, or misleading; and that she had never lied to a U.S. government official to gain an immigration benefit while in the United States.

129. During naturalization interview-3, the USCIS officer asked Defendant Part 11, Question 31 of her N-400-3, asking "Have you ever given any U.S. Government official(s) any information or documentation that was false, fraudulent, or misleading?"

130. In response to Part 11, Question 31, Defendant answered, orally and under oath, in the negative, consistent with her earlier written answer.

131. Defendant's testimony responding to Part 11, Question 31 was false because Defendant's N-400-3 included false, fraudulent, or misleading information.

132. Specifically, Defendant answered "No" to Part 11, Question 22 of her N-400-3, asking "Have you ever committed, assisted in committing, or attempted to commit, a crime or offense for which you were not arrested?" and that answer was false, fraudulent, or misleading because she had been involved in a conspiracy to defraud the United States, which ultimately led to a guilty plea and a criminal conviction.

133. During naturalization interview-3, the USCIS officer asked Defendant Part 11, Question 32 of her N-400-3, asking "Have you ever lied to any U.S. Government official to gain entry or admission into the United States or to gain immigration benefits while in the United States?"

134. In response to Part 11, Question 32 of her N-400-3, Defendant answered, orally and under oath, in the negative, consistent with her earlier written answer.

135. Defendant's testimony responding to Part 11, Question 32 was false because on Defendant's N-400-3, she lied to a U.S. Government official to obtain immigration benefits while in the United States.

136. Specifically, Defendant answered "No" to Part 11, Question 22 of her N-400-3, asking "Have you ever committed, assisted in committing, or attempted to commit, a crime or offense for which you were not arrested?" and that answer was false, fraudulent, or misleading because she had been involved in a conspiracy to defraud the United States, which ultimately led to a guilty plea and a criminal conviction.

137. Consistent with USCIS policy, the USCIS officer placed a red check mark next to each of the answers Defendant provided orally and under oath at her naturalization interview-3.

138. Because Defendant provided false testimony under oath for the purpose of obtaining naturalization—an enumerated statutory bar—she was barred under 8 U.S.C. § 1101(f)(6) from showing that he had the good moral character necessary to become a naturalized U.S. citizen.

139. Because Defendant could not establish that she was a person of good moral character during the statutory period, she was ineligible for naturalization under 8 U.S.C. § 1427(a)(3).

140. Because she was ineligible to naturalize, Defendant illegally procured her naturalization.

141. Because Defendant illegally procured her naturalization, this Court must revoke her naturalization as provided under 8 U.S.C. § 1451(a).

COUNT THREE

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

142. The United States re-alleges and incorporates by reference the factual and legal allegations contained in Sections I through V of this Complaint.

143. Defendant procured her naturalization by concealment of material facts or by willful misrepresentation.

144. As stated above, Defendant made willful misrepresentations or concealed material facts on her N-400-3, when she voluntarily and deliberately answered "No" to Part 11, Question 22, asking "Have you ever committed, assisted in committing, or attempted to commit, a crime or offense for which you were not arrested?"

145. As stated above, Defendant made willful misrepresentations or concealed material facts on her N-400-3, when she voluntarily and deliberately answered "No" to Part 11, Question 31, asking "Have you ever given any U.S. Government official(s) any information or documentation that was false, fraudulent, or misleading?"

146. As stated above, Defendant made willful misrepresentations or concealed material facts on her N-400-3, when she voluntarily and deliberately answered "No" to Part 11, Question 32, asking "Have you ever lied to any U.S. Government official to gain entry or admission into the United States or to gain immigration benefits while in the United States?"

147. Defendant signed her Form N-400-3 and did "certify, under the penalty of perjury under the laws of the United States of America" that her answers on the N-400-3 were "true and correct."

148. As stated above, Defendant made willful misrepresentations or concealed material facts on her N-445, when she voluntarily and deliberately answered "No" to Question 3, asking

"Since your interview, have you knowingly committed any crime or offense, for which you have not been arrested?"

149. Defendant signed her Form N-445 and certified that her answers on the N-445 were "true and correct."

150. On both the N-400-3 and N-445, and at her naturalization interview-3, Defendant failed to disclose the crime for which she was later convicted, 18 U.S.C. § 286, Conspiracy to Defraud the Government with Respect to Claims.

151. Defendant concealed or misrepresented facts because she failed to disclose the crime for which she was later convicted, 18 U.S.C. § 286, Conspiracy to Defraud the Government with Respect to Claims.

152. The concealment and misrepresentations were willful, because she made them voluntarily and deliberately.

153. Defendant's concealment and misrepresentation of her crimes, as well as her provision of false information, were material to determining her eligibility for naturalization, because they had the natural tendency to influence a decision by USCIS to approve her naturalization application.

154. Indeed, Defendant's crime impacted her ability to meet the restrictions on good moral character under 8 U.S.C. § 1101(f).

155. Defendant procured citizenship because of the concealment of material facts or willful misrepresentation.

156. Had Defendant disclosed her criminal conduct and provision of false information, USCIS would likely have denied Defendant's naturalization application and would not have allowed her to take the Oath of Allegiance because of her ineligibility.

157. Defendant procured her naturalization by concealment of material facts or by willful misrepresentation.

158. Because Defendant procured her naturalization by willful misrepresentation or by concealment of material facts, this Court must revoke her naturalization as provided under 8 U.S.C. § 1451(a).

VII. PRAYER FOR RELIEF

1. A declaration that Defendant illegally procured her citizenship;

2. A declaration that Defendant illegally procured her naturalization and procured her naturalization by concealment of material facts and by willful misrepresentation;

3. Judgment revoking and setting aside the order admitting Defendant to citizenship and canceling Certificate of Naturalization No. [redacted], effective as of the original date of the order and certificate, May 2, 2016.

4. Judgment forever restraining and enjoining Defendant from claiming any rights, privileges, benefits, or advantages related to U.S. citizenship that she obtained as a result of her May 2, 2016, naturalization.

5. Judgment requiring Defendant, within ten days of judgment, to surrender and deliver her Certificate of Naturalization No. [redacted], and any copies thereof in her possession, and to make good faith efforts to recover and surrender any copies thereof that she knows are in the possession of others, to the Attorney General through undersigned counsel, his representative.

6. Judgment requiring Defendant, within ten days of judgment, to surrender and deliver any other indicia of U.S. citizenship (including, but not limited to, any United States passports, passport cards, and Enhanced Driver's Licenses), whether valid or expired, and any

copies thereof in her possession, and to make good faith efforts to recover and then surrender any copies thereof that she knows are in the possession of others, to the Attorney General through undersigned counsel, his representative; and

7. Judgment granting the United States such other relief as may be lawful and proper.

Dated: September 28, 2026

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Respectfully submitted,

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