UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

CASE NO. 1:26-cv-26852

UNITED STATES OF AMERICA, Plaintiff, v. RALPH NABAVI, Defendant.	**COMPLAINT TO REVOKE NATURALIZATION**

Plaintiff, the United States of America, by its attorneys, alleges as follows:

I. PRELIMINARY STATEMENT OF THE CASE

The United States of America brings this civil action against Defendant Ralph Nabavi to revoke his naturalized U.S. citizenship under 8 U.S.C. § 1451(a). Before he became a citizen of the United States, Defendant engaged in criminal activity that he concealed throughout the naturalization process and that disqualified him from U.S. citizenship.

Accordingly, the United States seeks a judgment that revokes and sets aside the order admitting Defendant to U.S. citizenship and that cancels his certificate of naturalization.

II. PARTIES, JURISDICTION, AND VENUE

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 Certificate of Naturalization No. [redacted] issued on January 17, 2014.

2. Plaintiff is the United States of America.

3. Defendant is native of Iran and a naturalized U.S. citizen.

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

5. Venue is proper in the Southern District of Florida under 8 U.S.C. § 1451(a) and 28 U.S.C. § 1391 because Defendant resides in Miami-Dade County, Florida, in this District.

III. FACTUAL BACKGROUND

6. The affidavit of Ralph A. Reichard, Jr., Deportation Officer with.U.S. Immigration and Customs Enforcement, Enforcement and Removal Operations, a component of the U.S. Department of Homeland Security, showing good cause for this action as required by 8 U.S.C. § 1451(a), is attached as Exhibit A.

A. Defendant's Immigration Proceedings

7. Defendant was admitted to the United States on June 11, 1969, as a permanent resident as the child of a needed skill/unskilled worker.

8. On September 30, 2004, Defendant filed a Form N-400, Application for Naturalization, with U.S. Citizenship and Immigration Services ("USCIS").

9. On May 11, 2007, USCIS denied Defendant's naturalization application, finding he could not establish the required good moral character.

10. In the decision denying Defendant's first naturalization application, USCIS explained:

a. In 1994, Defendant claimed to be a U.S. citizen in 1994 to an immigration official while crossing the Canadian border; and

b. On May 10, 2001, pleaded guilty and convicted of Making a False Statement, for which he was sentenced to a conditional discharge of one year and ordered to serve twenty days of community of service, and on March 4, 2002, he was resentenced to a conditional discharge of one year and to pay a fine of five hundred dollars.

11. On October 2, 2012, Defendant filed another naturalization application with USCIS.

12. A true and complete copy of Defendant's October 2, 2012 naturalization application, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit B.

13. Question 15, Part 10, Section D of Defendant's October 2, 2012 naturalization application asked whether the applicant had "**ever** committed a crime or offense for which [he was] **not** arrested" (emphasis in original).

14. Defendant answered Question 15, Part 10, Section D of his October 2, 2012 naturalization application by checking the box "No."

15. On or about September 4, 2012, Defendant signed the October 2, 2012 naturalization application under penalty of perjury, thereby certifying that his answers to the questions therein were true and correct.

16. On April 4, 2013, a USCIS immigration officer orally interviewed Defendant on his eligibility for naturalization.

17. At the beginning of the interview, the immigration officer placed Defendant under oath.

18. During the interview, the immigration officer asked Defendant, consistent with Question 15, Part 10, Section D of his October 2, 2012 naturalization application, whether he had ever committed a crime or offense for which he was not arrested.

19. Defendant orally confirmed his written response to Part 10, Section D, Question 15 of his naturalization application, stating orally and under oath that he had never committed any crime or offense for which he was not arrested.

20. At the end of the interview, Defendant signed the naturalization application in the presence of the immigration officer and again swore that the contents of his naturalization application, including fifteen numbered changes, were true and correct to the best of his knowledge and belief.

21. On or about January 17, 2014, Defendant completed and submitted a Form N-445, Notice of Naturalization Oath Ceremony, to USCIS.

22. A true and complete copy of the Form N-445 notice described in Paragraph 21, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit C.

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

24. Defendant checked the box "No" to answer Question 3 of his Form N-445 notice.

25. At no point during the naturalization process did Defendant disclose to USCIS that he was unlawfully evading paying federal income taxes by significantly underreporting his income on his federal tax returns.

26. Based upon the information supplied by Defendant in his naturalization application and on the sworn oral answers he gave during his April 4, 2013 naturalization interview, USCIS approved Defendant's October 2, 2012 naturalization application.

27. On January 17, 2014, Defendant took the Oath of Allegiance to become a U.S. citizen, and he was issued Certificate of Naturalization No. [redacted].

28. A true and complete copy of the naturalization certificate, except for redactions of personally identifying information immaterial to this action, is attached as Exhibit D.

B. Defendant's Criminal Conviction

29. On March 25, 2019, Defendant was charged with one count of tax evasion, in violation of 26 U.S.C. § 7201. Information, *United States v. Nabavi*, 1:19-cr-20162-CMA (S.D. Fla. Mar. 25, 2019), Dkt. No. 1.

30. A true and complete copy of the Information cited in Paragraph 29 is attached as Exhibit E.

31. The Information alleged that, from 2013 through 2015, Defendant transferred millions of dollars from a company for which he served as Chief Executive Officer to his personal accounts and that he failed to report much of that income on his federal tax returns, knowing that he did not pay a "substantial" amount of taxes due to the United States.

32. On April 30, 2019, the parties entered a plea agreement in which Defendant agreed to plead guilty to the sole count of tax evasion, in violation of 26 U.S.C. § 7201, as charged in the Information. Plea Agreement, *United States v. Nabavi*, 1:19-cr-20162-CMA (S.D. Fla. May 1, 2019), Dkt. No. 8.

33. On May 1, 2019, the parties filed a Factual Proffer signed by Defendant, his attorney, and the Assistant United States Attorney prosecuting the case. Factual Proffer, *United States v. Nabavi*, 1:19-cr-20162-CMA (S.D. Fla. May 1, 2019), Dkt. No. 9.

34. A true and complete copy of the Factual Proffer described and cited in Paragraph 32 is attached as Exhibit F.

35. In the Factual Proffer, Defendant admitted that, from 2013 through 2015, when he served as Chief Executive Officer of DNJ Logistics Group Inc., he transferred at least $12.5 million from DNJ's accounts into his personal accounts and submitted tax returns to the Internal

Revenue Service that showed far less income reported than he deposited into his personal accounts.

36. In the Factual Proffer, Defendant admitted that he underreported at least $12.5 million dollars in income and underpaid $3.5 million in federal taxes.

37. In 2013, Defendant reported $190,051 in gross income on his federal tax returns for calendar year 2012, but he transferred $1,808,000 from DNJ to his personal bank accounts that year. He therefore underreported approximately $1,617,949 in income on his federal tax returns, for which he owed but did not pay federal taxes.

38. In 2014, Defendant reported $332,921 in gross income on his federal tax returns for calendar year, but he transferred $3,782,000 from DNJ to his personal bank accounts that year. He therefore underreported approximately $3,449,079 in income on his federal tax returns, for which he owed but did not pay federal taxes.

39. On August 30, 2019, the United States District Court adjudicated Defendant guilty of tax evasion, in violation of 26 U.S.C. § 7201, and sentenced him to 19 months in prison, followed by three years of supervised release. Judgment, *United States v. Nabavi*, 1:19-cr-20162-CMA (S.D. Fla. Aug. 30, 2019), Dkt. No. 28.

40. A true and complete copy of the Judgment described and cited in Paragraph 39 is attached as Exhibit G.

41. In 2022, the United States District Court revoked Defendant's supervised release and committed him to the custody of the Bureau of Prisons for 18 months, because he violated the terms and conditions of the release. Judgment & Commitment upon Revocation of Supervised Release, *United States v. Nabavi*, 1:19-cr-20162-CMA (S.D. Fla. June 15, 2022), Dkt. No. 50.

42. The District Court recommitted Defendant because he pleaded guilty and was convicted of grand theft of cargo exceeding $50,000, in violation of Fla. Stat. § 812.014(2)(A)(2), and dealing in stolen property, in violation of Fla. Stat. § 812.019(1), which he committed while on supervised release. *Florida v. Nabavi*, No. F220008771 (Fla. 11th Cir. Ct. Mar. 10, 2023).

IV. GOVERNING LAW

A. Congressionally Imposed Prerequisites to the Acquisition of Citizenship.

43. No alien has a right to naturalization "unless all statutory requirements are complied with." *United States v. Ginsberg*, 243 U.S. 472, 474-75 (1917).

44. 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).

45. Among other requirements, Congress has 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 . . . ." 8 U.S.C. § 1427(a).

46. The required statutory period for good moral character for an applicant for naturalization begins five years before the date the applicant files the naturalization application, and it continues until the applicant takes the oath of allegiance and becomes a U.S. citizen. 8 U.S.C. §§ 1427(a); 8 C.F.R. § 316.10(a)(1).

47. Although Congress has not specifically defined what constitutes good moral character for naturalization purposes, the Immigration and Nationality Act lists certain classes of applicants who cannot be found to have the requisite good moral character. 8 U.S.C. § 1101(f).

48. Congress has precluded individuals who commit crimes involving moral turpitude, for which they are later convicted, from being able to establish the good moral character necessary to naturalize. 8 U.S.C. § 1101(f)(3).

49. Further, Congress created a "catch-all" provision on whether an applicant for naturalization can demonstrate good moral character, 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).

50. Under this residual or "catch-all" category, the Court reviews whether the applicant, evaluated on a "case-by-case basis," does not possess good moral character because his or her behavior has not measured up to the "standards of the average citizen in the community of residence." 8 C.F.R. § 316.10(a)(2).

51. When determining whether an applicant demonstrated good moral character during the statutory period under the catch-all category, the Court may consider the applicant's conduct and acts at any time before the statutory period "if the conduct of the applicant during the statutory period does not reflect that there had been a reform of character from an earlier period or if the earlier conduct and acts appear relevant to a determination of the applicant's present moral character." 8 U.S.C. § 1427(e); 8 C.F.R. § 316.10(a)(2).

52. Thus, under the catch-all provision, individuals who, during the statutory period, commit unlawful acts that adversely reflect on their moral character cannot meet the good moral character requirement if the acts adversely reflect on their character, unless they prove extenuating circumstances. *See* 8 U.S.C. § 1101(f) (flush language); 8 C.F.R § 316.10(b)(3)(iii).

53. Congress has also precluded individuals who provide false testimony, orally and under oath to procure immigration benefits, from being able to establish the necessary good moral character. 8 U.S.C. § 1101(f)(6).

B. The Denaturalization Statute

54. 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 a naturalization application, Congress enacted 8 U.S.C. § 1451.

55. Under 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 his naturalization was *either*:

a. illegally procured, *or*

b. procured by concealment of a material fact or by willful misrepresentation.

56. Failure to comply with any of the congressionally imposed prerequisites to the acquisition of citizenship renders the naturalization "illegally procured." *Fedorenko*, 449 U.S. at 506 (quoting 8 U.S.C. § 1451(a)).

57. Naturalization was procured by concealment of a material fact or by willful misrepresentation where: (1) the naturalized citizen concealed or willfully misrepresented 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 concealment or misrepresentation. *Kungys v. United States*, 485 U.S. 759, 767 (1988).

58. Where the government establishes that the defendant's citizenship was procured illegally or by concealment of material facts or willful misrepresentation, "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 LACK OF GOOD MORAL CHARACTER (Crime Involving Moral Turpitude)

59. Defendant illegally procured his naturalization because he committed a crime involving moral turpitude during the statutory period when he was required to demonstrate good moral character. 8 U.S.C. § 1101(f)(3); 8 C.F.R. § 316.10(b)(2)(i).

60. Defendant was required to establish that he was a person of good moral character from October 2, 2007, which was five years before he applied for naturalization, until the date he became a U.S. citizen on January 17, 2014 (the "statutory period"). 8 U.S.C. §§ 1427(a); 8 C.F.R. § 316.10(a)(1).

61. After Defendant naturalized, he was charged with and convicted of tax evasion, in violation of 26 U.S.C. § 7201, for transferring millions of dollars from a company for which he served as Chief Executive Officer to his personal accounts and failing to report most of that income on his federal tax returns from 2013 to 2015.

62. Defendant committed tax evasion, in violation of 26 U.S.C. § 7201, before he naturalized as a U.S. citizen on January 17, 2014.

63. As alleged in Paragraph 35, Defendant admitted in criminal proceedings that, from 2013 to 2015, he transferred at least $12.5 million from DNJ's accounts into his personal accounts and submitted tax returns to the Internal Revenue Service that showed far less income reported than he deposited into his personal accounts.

64. As alleged in Paragraph 37, Defendant transferred $1,808,000 from DNJ to his personal bank accounts in calendar year 2012 and failed to report approximately $1,617,949 of that income when he filed his tax returns in 2013.

65. As alleged in Paragraph 38, Defendant transferred $3,782,000 from DNJ to his personal bank accounts in calendar year 2013 and failed to report approximately $3,449,079 of that income when he filed his tax returns in 2014.

66. Fraud offenses categorically involve moral turpitude. *Zarate v. U.S. Att'y Gen.*, 26 F.4th 1196, 1201 (11th Cir. 2022).

67. Tax evasion, in violation of 26 U.S.C. § 7201, categorically involves moral turpitude because it involves fraud. *Kawashima v. Holder*, 565 U.S. 478, 493 (2012) (Ginsburg, J., dissenting) (citing cases); *see also Jordan v. De George*, 341 U.S. 223, 232 (1951) (holding that conspiring to not pay federal taxes on distilled spirits is a crime involving moral turpitude).

68. Because Defendant was precluded from establishing good moral character, he was ineligible to naturalize.

69. Because Defendant was not eligible for naturalization, he illegally procured his naturalization.

70. Because Defendant illegally procured his naturalization, this Court must revoke his naturalization under 8 U.S.C. § 1451(a).

COUNT II

ILLEGAL PROCUREMENT OF NATURALIZATION LACK OF GOOD MORAL CHARACTER (Unlawful Acts that Adversely Reflect on Moral Character)

71. Defendant illegally procured his naturalization because he committed unlawful acts during the statutory period, which reflected adversely on his moral character, and he could not demonstrate extenuating circumstances. 8 U.S.C. § 1101(f) (flush language); 8 C.F.R. § 316.10(b)(3)(iii).

72. As alleged in Paragraph 60, Defendant was required to establish that he was a person of good moral character from October 2, 2007, to January 17, 2014.

73. After Defendant naturalized, as alleged in Paragraph 29, he was charged with tax evasion, in violation of 26 U.S.C. § 7201, for transferring millions of dollars from a company for which he served as Chief Executive Officer to his personal accounts and failing to report the income, all during the relevant period of 2013 to 2015.

74. As alleged in Paragraph 35, Defendant admitted in criminal proceedings that, from 2013 to 2015, he transferred at least $12.5 million from DNJ's accounts into his personal accounts and submitted tax returns to the Internal Revenue Service that showed far less income reported than he deposited into his personal accounts.

75. As alleged in Paragraph 37, Defendant transferred $1,808,000 from DNJ to his personal bank accounts in calendar year 2012 and failed to report approximately $1,617,949 of that income when he filed his tax returns in 2013.

76. As alleged in Paragraph 38, Defendant transferred $3,782,000 from DNJ to his personal bank accounts in calendar year 2013 and failed to report approximately $3,449,079 of that income when he filed his tax returns in 2014.

77. Tax evasion involves fraud, which therefore "necessarily involve[s] moral turpitude." *Zarate v. U.S. Att'y Gen.*, 26 F.4th 1196, 1202 (11th Cir. 2022); *see also Kawashima*, 565 U.S. at 493 (Ginsburg, J., dissenting).

78. Defendant's tax evasion during the statutory period therefore adversely reflected on his moral character.

79. Also, the tax evasion that Defendant committed during the statutory period shows that there was no reform of character from the statutory period before his first naturalization application when he committed unlawful acts that, as alleged in Paragraphs 9 and 10, were the grounds for USCIS's denial of his first naturalization application. 8 U.S.C. § 1427(e); 8 C.F.R. § 316.10(a)(2).

80. Defendant could not establish extenuating circumstances that would mitigate his culpability for his tax evasion conviction, and, therefore, he could not avoid the regulatory bar on establishing good moral character, which made him ineligible for naturalization.

81. Because Defendant was precluded from establishing good moral character, he was ineligible to naturalize.

82. Because Defendant was not eligible for naturalization, he illegally procured his naturalization.

83. Because Defendant illegally procured his naturalization, this Court must revoke his naturalization under 8 U.S.C. § 1451(a).

COUNT III

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

84. Defendant illegally procured his naturalization because he gave false testimony during his naturalization interview, which precluded him from establishing the required good moral character. 8 U.S.C. § 1101(f) (flush language); 8 C.F.R. § 316.10(b)(3)(iii).

85. As alleged in Paragraph 60**Error! Reference source not found.**, to be eligible for naturalization, Defendant was required to establish that he was a person of good moral character from October 2, 2007, to January 17, 2014.

86. Providing false testimony, orally and under oath, to obtain an immigration benefit during the statutory period, is a statutory bar to demonstrating good moral character. 8 U.S.C. § 1101(f)(6).

87. Defendant provided false testimony for the purpose of obtaining an immigration benefit, namely naturalization, when, as alleged in Paragraphs 16 to 19, he orally testified, under oath, at his April 4, 2013 naturalization interview that he had never committed a crime or offense for which he had not been arrested.

88. Defendant's response that he had never committed a crime or offense for which he was not arrested was false because, as alleged in Paragraphs 29 to 39, Defendant committed tax evasion, in violation of 26 U.S.C. § 7201, starting as early as 2012 before his naturalization interview, but he was not arrested until after his naturalization interview.

89. Because Defendant provided false testimony orally and under oath during the statutory period, he was statutorily barred from showing that he had the good moral character necessary to naturalize. 8 U.S.C. § 1101(f)(6); 8 C.F.R. § 316.10(b)(2)(vi).

90. Because Defendant was unable to demonstrate good moral character, he was ineligible for naturalization under 8 U.S.C. § 1427(a).

91. Because he was ineligible to naturalize, Defendant illegally procured his naturalization.

92. Because Defendant illegally procured his naturalization, this Court must revoke his naturalization under 8 U.S.C. § 1451(a).

COUNT IV

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

93. 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 a material fact and by willful misrepresentation.

94. Throughout his naturalization process, Defendant concealed and willfully misrepresented the underreporting of his income on his federal tax returns, which started as 2012 and constituted the crime of tax evasion, in violation of 26 U.S.C. § 7201.

95. Specifically, as alleged in Paragraphs 16 to 19, Defendant voluntarily and deliberately represented in his April 4, 2013 naturalization interview that he had never committed a crime for which he was not arrested.

96. Also, as alleged in Paragraphs 21 to 24, Defendant voluntarily and deliberately represented on the Form N-445 he submitted before he took the oath of allegiance and became a citizen on January 17, 2014, that, since his naturalization interview, he had not knowingly committed any crime or offense, for which he was not arrested.

97. Defendant made these misrepresentations willfully.

98. Defendant's misrepresentations were material to his naturalization because the disclosure of his criminal acts would have had the natural tendency to influence USCIS's decision whether to approve his naturalization application.

99. Based on Defendant's conviction for tax evasion and the false statements he made in his naturalization interview and on his Form N-445, it is fair to infer that he could not have established the necessary good moral character for naturalization. Indeed, had Defendant disclosed the truth about his criminal conduct, he would have disclosed his ineligibility for naturalization, and USCIS would not have approved his naturalization application or administered the oath of allegiance.

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

PRAYER FOR RELIEF

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

1. A declaration that Defendant illegally procured his citizenship;

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

3. Judgment revoking and setting aside Defendant's naturalization and canceling Certificate of Naturalization No. [redacted], effective as of January 17, 2014, the original date of the order and certificate;

4. Judgment forever restraining and enjoining Defendant from claiming any rights, privileges, benefits, or advantages in connection with his January 17, 2014 naturalization;

5. Judgment requiring Defendant to surrender and deliver, within ten days of the entry of judgment, his Certificate of Naturalization, and any copies thereof in his possession—and to make good faith efforts to recover and surrender any copies thereof that he knows are in the possession of others—to the Attorney General, or his representative, including undersigned counsel;

6. Judgment requiring Defendant to surrender and deliver, within ten days of the entry of judgment, any other indicia of U.S. citizenship, whether valid or expired, (including, but not limited to, U.S. passports, passport cards, and Enhanced Driver's Licenses), and any copies thereof in his possession—and to make good faith efforts to recover and surrender any copies thereof that he knows are in the possession of others—to the Attorney General, or his representative, including undersigned counsel; and

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

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September 30, 2026

Respectfully submitted,

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