

PRESS RELEASE

Maryland Cousins Indicted on Tax Return and Cares Act Unemployment Insurance Fraud Charges

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For Immediate Release

U.S. Attorney's Office, District of Maryland

Baltimore, Maryland – The U.S. Attorney's Office for the District of Maryland unsealed a superseding indictment today, charging three cousins in connection with a tax-fraud scheme.

Daiwor "Mark Brown" Woah-Tee, 52, of Belcamp, Maryland; Dekwii Woah-Tee, 47, of Baltimore, Maryland; and Laiworpaye Woah-Tee, 49, of Nottingham, Maryland, are charged with conspiracy to submit false, fictitious, and fraudulent claims. The superseding indictment also charged Daiwor Woah-Tee and Dekwii Woah-Tee with wire fraud conspiracy, wire fraud, and aggravated identity theft stemming from a scheme to fraudulently obtain unemployment insurance (UI) benefits during the COVID-19 Pandemic.

Kelly O. Hayes, U.S. Attorney for the District of Maryland, announced the indictment with Special Agent in Charge Kareem Carter, Internal Revenue Service – Criminal Investigation (IRS-CI), Washington D.C. Field Office; Special Agent in Charge Troy W. Springer, National Capital Region, U.S. Department of Labor-Office of Inspector General (DOL-OIG); and Joseph V. Cuffari Ph.D., Inspector General, Department of Homeland Security (DHS-OIG).

Beginning in January 2018, and continuing until December 2024, Daiwor Woah-Tee, Dekwii Woah-Tee, and Laiworpaye Woah-Tee knowingly and willfully conspired to defraud the United States and the Department of the Treasury by filing fraudulent Form 1040s seeking tax refunds from the IRS through fictitious claims based on fraudulent material representations. The co-conspirators identified and recruited individuals willing to become customers of their tax return business and obtained tax documentation and personal identifiable information from those individuals seeking tax return preparation assistance.

Daiwor Woah-Tee used the information obtained from individuals to prepare tax filings with the IRS. Then the co-conspirators filed or caused the filing of false tax returns, which contained fabricated information regarding the taxpayer's dependents, income, education expenses, and eligibility for the Earned Income Tax Credit.

The co-conspirators caused the IRS to deposit funds into bank accounts that they controlled and then caused the IRS to deliver treasury checks to addresses they controlled. As a result, the co-conspirators obtained tax refunds they were not entitled to in connection with submitting tax returns in which they illegally sought at least \$3.5 million in refunds.

Dekwii Woah-Tee and Daiwor Woah-Tee were also charged with wire fraud, wire fraud conspiracy, and aggravated identity theft arising out of their scheme to unlawfully obtain UI benefits during the COVID-19 Pandemic. The co-conspirators submitted UI applications to the Maryland Department of Labor on behalf of victims, often without the victim's knowledge, falsely stating that the applicant was entitled to UI benefits. As a result, the co-conspirators caused the Maryland Department of Labor to deposit UI benefits into bank accounts that they controlled, allowing them to withdraw the funds for their own personal use. The co-conspirators sought UI benefits in excess of \$550,000.

Charges in the superseding indictment are allegations, not a finding of guilt. Individuals charged by indictment are presumed innocent until proven guilty at a later criminal proceeding.

The District of Maryland Strike Force is one of five strike forces established throughout the United States by the U.S. Department of Justice to investigate and prosecute COVID-19 fraud, including fraud relating to the Coronavirus Aid, Relief, and Economic Security ("CARES") Act. The CARES Act was designed to provide emergency financial assistance to Americans suffering the economic effects caused by the COVID-19 pandemic. The strike forces focus on large-scale, multi-state pandemic relief fraud perpetrated by criminal organizations and transnational actors. The strike forces are interagency law enforcement efforts, using prosecutor-led and data analyst-driven teams designed to identify and bring to justice those who stole pandemic relief funds.

For more information on the Department's response to the pandemic, please visit <https://www.justice.gov/coronavirus>. Anyone with information about allegations of attempted fraud involving COVID-19 can report it by calling the Department of Justice's National Center for Disaster Fraud (NCDF) Hotline at 866-720-5721 or via the NCDF Web Complaint Form at: <https://www.justice.gov/disaster-fraud/ncdf-disaster-complaint-form>.

U.S. Attorney Hayes commended the IRS-CI, DOL-OIG, and DHS-OIG for their work in the investigation. Ms. Hayes also thanked Assistant U.S. Attorneys John D'Amico and Matthew Phelps who are prosecuting this federal case.

For more information about the Maryland U.S. Attorney's Office, its priorities, and resources available to report fraud, visit justice.gov/usao-md and justice.gov/usao-md/community-outreach.

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