PRESS RELEASE

Maryland Man Pleads Guilty to Role in Tax and COVID-Fraud Conspiracy

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For Immediate Release
U.S. Attorney's Office, District of Maryland

Baltimore, Maryland – A Maryland man pled guilty in federal court to tax and COVID-related fraud charges. This prosecution is part of the Trump Administration's Task Force to Eliminate Fraud.

Dekwii Woah-Tee, 43, of Rosedale, pled guilty to conspiracy to submit false, fictitious, and fraudulent claims to the Internal Revenue Service; wire-fraud conspiracy in connection with Unemployment Insurance (UI) claims for benefits; and aggravated identity theft stemming from a scheme to fraudulently obtain UI benefits during the COVID-19 Pandemic.

Kelly O. Hayes, U.S. Attorney for the District of Maryland, announced the guilty plea with Executive Special Agent in Charge Kareem Carter, Internal Revenue Service – Criminal Investigation (IRS-CI), Washington D.C. Field Office; Inspector General Anthony P. D'Esposito, U.S. Department of Labor - Office of Inspector General (DOL-OIG); and Joseph V. Cuffari Ph.D., Inspector General, Department of Homeland Security Office of Inspector General (DHS-OIG).

According to the plea agreement, beginning in January 2018, and continuing until December 2024, Dekwii Woah-Tee and his co-conspirators conspired to defraud the United States and the Department of the Treasury by filing fraudulent Form 1040s seeking tax refunds from the IRS through false claims. The co-conspirators identified and recruited individuals to become customers of their tax-return business and obtained tax documentation and personal identifiable information from those individuals seeking tax-return preparation assistance.

Dekwii Woah-Tee and his co-conspirators used the information obtained from those individuals to prepare tax filings with the IRS. Then he and his 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 or to deliver treasury checks to addresses that 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 pleaded guilty to wire fraud, wire fraud conspiracy, and aggravated identity theft arising out of his scheme to unlawfully obtain UI benefits during the COVID-19 Pandemic. Dekwii Woah-Tee and his co-conspirator Daiwor Woah-Tee, who pled guilty to charges connected to his role in the conspiracy in June 2026, 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 received UI benefits in excess of $550,000.

As part of the plea, Dekwii Woah-Tee agreed to restitution to the Internal Revenue Service of $3.5 million and restitution to the Maryland Department of Labor of at least $550,000. Dekwii Woah-Tee also agreed to a forfeiture of approximately $250,000.

If convicted, Dekwii Woah-Tee faces a maximum sentence of 10 years in federal prison for conspiracy to submit false, fictitious, and fraudulent claims to the Internal Revenue Service. He is also facing 20 years for wire-fraud conspiracy in connection with Unemployment Insurance claims for benefits and a mandatory two years for aggravated identity theft.

Actual sentences for federal crimes are typically less than the maximum penalties. A federal district court judge determines sentencing after considering the U.S. Sentencing Guidelines and other statutory factors.

On April 7, the Department of Justice announced the creation of the National Fraud Enforcement Division ("Fraud Division"). The Fraud Division is investigating and prosecuting those who commit fraud against the American people. The Department's work to combat fraud supports President Trump's Task Force to Eliminate Fraud, a whole-of-government effort chaired by Vice President J.D. Vance to eliminate fraud, waste, and abuse within Federal benefit programs.

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 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: 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 Jared W. Murphy and Matthew P. 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/report-fraud.

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