

PRESS RELEASE

Maryland Man Pleads Guilty to Tax Fraud Crimes in Connection With Unemployment Insurance 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 false-claims, identity theft, and wire-fraud crimes in connection with a tax fraud and unemployment insurance (UI) fraud conspiracy.

Daiwor “Mark Brown” Woah-Tee, 53, of Belcamp, is charged with conspiracy to submit false, fictitious, and fraudulent claims to the Internal Revenue Service and wire fraud conspiracy stemming from a scheme to fraudulently obtain UI benefits during the COVID-19 Pandemic. This prosecution is part of the Trump Administration’s Task Force to Eliminate Fraud.

Kelly O. Hayes, U.S. Attorney for the District of Maryland, announced the plea agreement with 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 (DHS-OIG).

According to the plea agreement, beginning in January 2018, and continuing until December 2024, Woah-Tee and his conspirators knowingly and willfully conspired to defraud the United States and the Department of the Treasury. The co-conspirators filed fraudulent Form 1040s seeking tax refunds from the IRS through fictitious claims based on fraudulent material representations. Additionally, 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 individuals seeking tax-return preparation assistance.

Woah-Tee used the information obtained from individuals to prepare tax filings with the IRS. Then he and 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.

During the COVID-19 Pandemic, Woah-Tee and his 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, Woah-Tee and others caused the Maryland Department of Labor to deposit UI benefits into financial accounts that they controlled, allowing them to withdraw the funds using debit cards for their own personal use. The co-conspirators obtained more than \$550,000 UI benefits.

As part of the plea, Woah-Tee agreed to restitution to the Internal Revenue Service of \$3.5 million and restitution to the Maryland Department of Labor of \$550,000. He also agreed to a forfeiture of approximately \$4 million.

Woah-Tee is facing a maximum sentence of 10 years in federal prison for conspiracy to submit false, fictitious, and fraudulent claims to the Internal Revenue Service; 20 years for wire fraud conspiracy; and two years for aggravated identity theft.

On April 7, the Department of Justice announced the creation of the National Fraud Enforcement Division ("Fraud Division"). The Fraud Division is laser-focused on 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.

For more information on the Department's response to the pandemic, please visit [justice.gov/coronavirus](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: [justice.gov/disaster-fraud/ncdf-disaster-complaint-form](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 Jared W. Murphy and Matthew P. Phelps who are prosecuting this federal case.

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Contact

Kevin Nash

USAMD.Press@usdoj.gov

410-209-4946

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