

The Honorable Benjamin H. Settle

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,
Plaintiff

v.

ABIDEMI RUFAI
a/k/a Sandy Tang,
Defendant.

CASE NO. CR21-05186BHS

**GOVERNMENT'S SUBMISSION RE:
RUFAI'S FRAUDULENT TAX
REFUND CLAIMS
IN SUPPORT OF MOTION FOR
REVIEW OF RELEASE ORDER**

The government has received additional information regarding defendant Abidemi Rufai's criminal activity. The government submits this information for the Court's consideration in connection with the government's pending Motion for Review of Detention Order (Dkt. 9).

As alleged in the Indictment, and explained in the Motion for Review, defendant used an email account with the address sandytangy58@gmail.com to defraud the Washington Employment Security Department and other government agencies. On May 26 and 27, 2021, special agents from the Internal Revenue Service-Criminal Investigations notified the United States Attorney's Office that the IRS has been investigating the sandytangy58@gmail.com account for several years. IRS-CI determined that the sandytangy58@gmail.com account was used to submit fraudulent claims for tax refunds using American taxpayers' stolen PII. That is, Rufai filed tax

1 returns in the names of taxpayers, using their stolen PII, and requested that tax refunds be
2 paid out to bank accounts under Rufai’s control.

3 IRS-CI provided the United States Attorney’s Office with information establishing
4 that the sandytangy58@gmail.com email account was used (employing the same “dot
5 variant” practice described in the Indictment) to file 652 fraudulent tax returns, seeking a
6 total of approximately \$1.6 million in fraudulent tax refunds, for the tax years 2016
7 through 2019. The IRS rejected many of the filings, but accepted returns seeking
8 approximately \$900,000. The IRS is calculating the amount of refunds actually paid out
9 on these returns.

10 This information increases the need for detention in several respects. First, now
11 that the loss and attempted loss associated with Rufai’s conduct has grown substantially,
12 Rufai faces an even longer prison sentence, and therefore an even stronger incentive to
13 flee. This incentive is compounded by the fact that the Grand Jury has now returned an
14 Indictment charging Rufai with five counts of Aggravated Identity Theft, which carries a
15 two-year mandatory sentence consecutive to any other sentence. Second, the fact that
16 Rufai filed 652 fraudulent tax returns significantly increases the scope and seriousness of
17 Rufai’s conduct, meaning that both Rufai’s personal history and characteristics, and the
18 nature and circumstances of his conduct, weigh even more heavily in favor of detention.
19 Third, the extent of Rufai’s possession and use of stolen PII, and the economic damage
20 caused by it, establishes that Rufai presents an economic danger to the community.

21 *United States v. Reynolds*, 956 F.2d 192, 192 (9th Cir. 1992) (economic danger may
22 “encompass pecuniary or economic harm”); *see* Dkt 8 Ex. A at 4.

23 For these reasons, and those discussed in the government’s Motion for Review of
24 Release Order, the government respectfully requests that the Court order Rufai detained
25 pending trial.

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1 DATED: May 27, 2021.

2 Respectfully submitted:
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