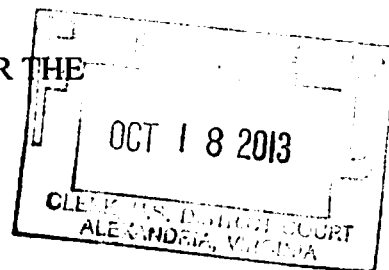


IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA

Alexandria Division



UNITED STATES OF AMERICA

v.

ABDUL RAZAQ

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No. 1:13 mj 634

AFFIDAVIT

I, James A. Rohls, Jr., after being duly sworn, depose and state as follows:

1. I am a Special Agent with the Federal Bureau of Investigation ("FBI"), United States Department of Justice. I have been employed by the FBI for more than eleven years, during which time I have been assigned to the Counterterrorism Division and the Washington Field Office (WFO). I have been assigned to a counterterrorism squad at WFO for the more than eight years. I have received instruction and training, along with investigative experience, in methods of investigation relating to identifying terrorist activity directed against the United States, as well as in identifying the support network for terrorists who seek to target the interests of the United States and its allies. In the course of conducting or participating in criminal investigations, I have been involved in interviewing and debriefing witnesses and informants; conducting physical and electronic surveillance; tracing and analyzing internet protocol addresses; analyzing telephone pen registers; collecting and analyzing evidence; and preparing and executing search warrants.

2. This affidavit is submitted in support of a criminal complaint charging ABDUL RAZAQ ("RAZAQ") with participation in a conspiracy to defraud the United States by engaging in money transfers that purported to constitute charitable deductions from the taxable income of RAZAQ and others, even though RAZAQ knew that he was not actually entitled to such deductions because he was reimbursed for the transfers, in violation of Title 18, United States Code, Section 371.

3. This affidavit is based on my personal knowledge, my review of records and other materials obtained during the course of this investigation, including intercepted telephone, audio, and in-person communications, as well as information provided to me by other government personnel with knowledge relating to this investigation, particularly including my colleagues at the Washington Field Office of the FBI and at the Internal Revenue Service. Because this affidavit is for the limited purpose of setting forth facts sufficient to establish probable cause, it does not include all of the pertinent facts that I have learned in the course of this investigation.

4. This affidavit summarizes the contents of certain recorded communications, which were recorded pursuant to lawful court orders. Many of these recorded communications were in the Urdu and Punjabi languages. While translators and transcribers have attempted to translate and transcribe the conversations accurately, to the extent that quotations from the communications are included, these are preliminary, not final translations and transcriptions. In most instances, individual identifications are based on names used during the intercepted communications, voice recognition that has been accomplished to date by investigators, historical information developed during this investigation, toll records, physical surveillance, and subscriber information.

5. When I describe a telephone call or an email message below, I know of it through court-ordered electronic surveillance and/or records obtained from internet service providers. Many of these telephone calls and emails took place between correspondents in different time zones in different parts of the world. As a result, when I specify that a communication occurred on a specific date, it should be construed that the communication occurred "on or about" the date specified.

6. At all times relevant to this affidavit, the Kashmiri American Council ("KAC") was a not-for-profit organization in Washington, D.C. On December 7, 2011, the director of the KAC, Syed Ghulam Nabi Fai ("Fai"), pled guilty in this district to conspiring to conceal that the KAC was funded with at least \$3,500,000 from the government of Pakistan, including the Inter-Services Intelligence Agency ("ISI"), Pakistan's military intelligence service. That conviction

was a result of an investigation that I and my colleagues at WFO, along with the Internal Revenue Service, conducted into the sources of the money that Fai obtained in the course of his operation of the KAC.

7. At all times relevant to this affidavit, Zaheer Ahmad was a U.S. citizen who spent most of his time in Pakistan. My colleague, FBI Special Agent Sarah Webb Linden, swore out a criminal complaint against Ahmad in this district on July 18, 2011, for conspiring with Fai to violate the Foreign Agents Registration Act and for attempting to impede or obstruct the IRS in the collection of taxes. In essence, Special Agent Linden alleged that Ahmad arranged for ISI funding to reach Fai for the operation of the KAC through transfers to Fai - - often in Virginia - - from "straw donors" in the United States who maintained connections in Pakistan. Further, Special Agent Linden alleged that the straw donors asserted charitable deductions for their transfers to Fai even though they were reimbursed for those transfers by Ahmad with money from the ISI. Ahmad was reported to have died in Pakistan on October 7, 2011.

8. In his own guilty plea, Fai agreed that he knew that the ISI funding for KAC was routed by Ahmad through straw donors, and understood that the straw donors were asserting charitable deductions for their transfers to the KAC even though they were being reimbursed by Ahmad.

9. ABDUL RAZAQ is a 67-year old naturalized United States citizen who resides on Applegrove Court in La Plata, Maryland. RAZAQ served with Ahmad on the Board of Directors of a not-for-profit organization based in Little Neck, New York, known as the Society for International Help ("SIH"). The investigation has found that RAZAQ asserted charitable deductions for his transfers to SIH as well as for those to KAC, even though he was being reimbursed by Ahmad for his transfers to both organizations.

10. After he pled guilty, Fai told investigators that RAZAQ was one of the straw donors used by Ahmad to route ISI money to the KAC. Fai said that RAZAQ began sending checks to Fai at Ahmad's request when RAZAQ was living and practicing in New York, many years ago. Fai's statement that RAZAQ was a straw donor used by Ahmad is corroborated by a letter found

during a search of Fai's storage facility on August 27, 2008. In pertinent part, the letter clearly reflected that RAZAQ sent money to Fai as ostensibly a charitable donation at the behest of Ahmad:

On the advice of Dr. Zaheer enclosed is the check for \$3100. Kindly send the receipt. Is this donation tax deductible. I understand there is part of the organization to whom the donations are tax deductible.

11. Fai's statement that RAZAQ was a straw donor used by Ahmad is also corroborated by a set of emails between Ahmad and members of RAZAQ's family, obtained through a search warrant on Ahmad's email account, that show that RAZAQ was getting reimbursed for ostensible "donations" made to SIH. On March 9, 2010, one of RAZAQ's daughters referenced RAZAQ's need for reimbursement from Zaheer Ahmad on an upcoming trip to Pakistan later that month. In the email, she wrote that she would transfer money to SIH if Ahmad would provide cash to RAZAQ in Pakistan:

The amount he had mentioned to you was \$10,000, but . . . we would like to do \$15,000 if possible. We received calls over the last few days from relatives that are in the need of financial help and we would prefer that Dad give them the funds while he is there. Also, there are some individuals that I wanted to send money for as well and this is a great opportunity for me to do that easily. Please let me know if this is okay, so we can send the check to [the director of SIH] within the next day or so.

12. The email records reflect that Ahmad agreed to the plan, writing: "Its ok. Pl send check to [the director of SIH] for SOC. For INT'L HELP. Immediately. Thanks." Records obtained by subpoena and search warrant indicate that, in accordance with the agreement discussed in the emails, RAZAQ wrote a check dated 3/15/2010 and made payable to SIH in the amount of \$15,000.

13. Another email, dated March 21, 2010, reflects that one of RAZAQ's daughters, wrote Zaheer Ahmad that RAZAQ wanted Ahmad to transfer \$12,250 into the bank account of RAZAQ's brother, and gave Ahmad the account details for him to do so. She further stated that RAZAQ would take the rest in cash when he arrived in Pakistan.

14. I have seen travel records reflecting that, consistent with the emails with Zaheer Ahmad, Razaq was in Pakistan between March 28 and April 10, 2010. Moreover, I know from reviewing RAZAQ's federal income tax return filed with the IRS as well as the associated workpapers from his tax return preparer, that RAZAQ deducted the \$15,000 he sent to SIH as a charitable contribution, even though he was reimbursed for this in Pakistan.

15. On July 19, 2011, the FBI executed a search warrant on RAZAQ's residence. Based on records seized during the search of RAZAQ's residence, as well as federal income tax records obtained from the Internal Revenue Service and RAZAQ's tax return preparer, I know that RAZAQ purported to donate at least \$250,000 to the KAC between 1994 and 2009, including \$134,850 between 2000 and 2008. Moreover, we have found that, between 2000 and 2009, RAZAQ fraudulently claimed charitable deductions of \$92,915 to the SIH, even though Zaheer Ahmad reimbursed him for these purportedly charitable contributions. These purported donations included the following amounts claimed on RAZAQ's tax returns:

<u>Calendar Year</u>	<u>Amount to KAC</u>	<u>Amount to SIH</u>
2000	\$ 33,100	\$ 1,500
2001	\$ 4,000	\$ 8,740
2003	\$ 17,000	\$ 11,500
2004	\$ 25,500	\$ 2,000
2005	\$ 30,000	\$ 15,100
2006	\$ 250	\$ 13,495
2007	\$ 20,000	\$ 13,350
2008	\$ 5,000	\$ 550
<u>2009</u>		<u>\$ 1,050</u>
Total	\$134,850	\$ 92,915

16. According to search records and bank records obtained through subpoenas, I know that Zaheer Ahmad deposited approximately \$139,538 into the financial accounts of RAZAQ and his daughter in the United States, including the following amounts:

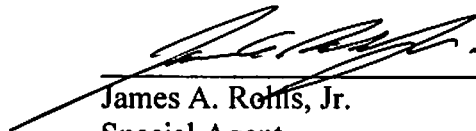
<u>Date</u>	<u>Amount</u>	<u>Recipient</u>
5/23/2005	\$15,200	Daughter
6/1/2005	\$15,025	Daughter
10/21/2005	\$ 5,000	Daughter

2/6/2006	\$ 5,000	Daughter
2/10/2006	\$ 5,000	Daughter
3/2/2006	\$ 5,000	Daughter
4/3/2006	\$ 5,000	Daughter
4/10/2006	\$ 5,000	Daughter
4/13/2006	\$ 5,000	Daughter
12/13/2006	\$ 5,000	Daughter
12/26/2006	\$ 15,000	Daughter
12/26/2006	\$ 3,698	RAZAQ
1/4/2007	\$ 7,500	Daughter
2/26/2007	\$ 7,500	Daughter
5/31/2007	\$ 9,500	Daughter
12/3/2007	\$ 6,000	RAZAQ
3/10/2008	\$ 3,900	RAZAQ
4/3/2008	\$ 1,000	RAZAQ
5/15/2008	\$ 7,500	RAZAQ
7/23/2008	\$ 2,214.87	RAZAQ
<u>11/10/2008</u>	<u>\$ 5,500</u>	<u>RAZAQ</u>
Total	\$139,537.87	


17. Based on the information provided in this affidavit, there is probable cause to believe that, between on or about 1994 and 2009, ABDUL RAZAQ conspired with Ahmad, Fai, and others to defraud United States, in violation of 18 U.S.C. § 371, by agreeing to transfer funds to the KAC and SIH in return for reimbursement by Ahmad, so that he could fraudulently characterize those transfers as "charitable donations" on his federal income tax return.

Wherefore, I request the issuance of an arrest warrant pursuant to the Federal Rules of Criminal Procedure.

FURTHER THIS AFFIANT SAYETH NOT.

  
 \_\_\_\_\_  
 James A. Rohls, Jr.  
 Special Agent  
 Federal Bureau of Investigation

Subscribed and sworn to before me this 18th day of October, 2013. /s/

  
 \_\_\_\_\_  
 Theresa Carroll Buchanan  
 United States Magistrate Judge  
 \_\_\_\_\_  
 THERESA CARROLL BUCHANAN  
 UNITED STATES MAGISTRATE JUDGE