

FILED

UNITED STATES DISTRICT COURT

for the

JUL 27 2017

PETER A. MOORE, JR., CLERK
US DISTRICT COURT, EDNC
BY HM DEP CLK

United States of America
v.
HOUCINE BECHIR GHOUL

Case No.

5:17-mj-11683-JG

Defendant(s)

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of February 21, 2017 in the county of Wake in the Eastern District of North Carolina, the defendant(s) violated:

<i>Code Section</i>	<i>Offense Description</i>
Title 18 U.S.C. § 1425(a)	Attempted Unlawful Procurement of Citizenship or Naturalization
Title 26 U.S.C. § 7206(1)	Filing False Tax Return

This criminal complaint is based on these facts:

See attached affidavit incorporated herein

Continued on the attached sheet.

Complainant's signature

Amber L. Kilker, Special Agent, FBI

Printed name and title

On this day, Amber L. Kilker appeared before me via reliable electronic means, was placed under oath, and attested to the contents of this Complaint.

Date: 27 JULY 2017

Judge's signature

City and state: Raleigh, NC

James E. Gates, U.S. Magistrate Judge

Printed name and title

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**AFFIDAVIT IN SUPPORT OF
CRIMINAL COMPLAINT AND ARREST WARRANT**

Your Affiants,

AMBER L. KILKER, of the Federal Bureau of Investigation (FBI),
and
KEVIN GREENE, of the Internal Revenue Service (I.R.S),

being first duly sworn, hereby depose and state as follows:

INTRODUCTION AND AGENT BACKGROUND

1. This affidavit is submitted in support of the Criminal Complaint filed against HOUCINE BECHIR GHOUL, a/k/a HOUCINE GHOUL, a/k/a LIMBI GHOUL (hereinafter referred to as GHOUL).
2. Based on the facts set forth in this affidavit, in addition to our training and experience, your affiants respectfully assert that there is probable cause to believe that GHOUL attempted to unlawfully procure naturalization in violation of Title 18, United States Code (U.S.C.), § 1425(a) and made false statements on tax returns in violation of Title 26 U.S.C. § 7601(1).
3. I, Amber Kilker, have been a Special Agent with the FBI since March of 2005 and have over 25 years of law enforcement experience. I am currently assigned to the Fayetteville Resident Agency, Charlotte Division, but prior to becoming an Agent with the FBI, I worked as an Agent with the U.S. Secret Service, and as an Officer/Detective with the Longmont Police Department, Longmont, Colorado. While assigned to the FBI, I have received training on and worked on a variety of federal criminal investigations.
4. I, Kevin Greene, have been a Special Agent of the Internal Revenue Service - Criminal Investigation (IRS-CI) since April of 1991 and have nearly 30 years of experience in my career field. I joined the Examination Division of the IRS in November 1988. In 1985, I earned a B.A. in Business Administration from the University of North Carolina at Charlotte. I have also completed additional training in accounting at the University of North Carolina in Greensboro. I investigate criminal violations of the Internal Revenue Code (Title 26 U.S.C.), the Bank Secrecy Act (Title 31 U.S.C.), Money Laundering (Title 18 U.S.C. §§ 1956 & 1957), and related offenses.

5. The facts in this affidavit come from the personal observations of your affiants, our training and experience, examinations of reports and statements, interactions with witnesses, and conversations with other law enforcement agents. This affidavit is intended to show merely that there is sufficient probable cause for the requested Complaint and Arrest Warrant and does not set forth all of my knowledge about this matter.

SUMMARY OF CRIMINAL CONDUCT

6. As set out in greater detail below, on February 21, 2017, as a step toward obtaining United States citizenship, GHOUL completed an in person interview with an officer of the U.S. Citizenship and Immigration Services. During this interview, GHOUL provided multiple answers which he knew to be false. In particular, though not all inclusive, GHOUL falsely claimed i) that he had no association with any terrorist organizations, ii) that he had not committed any crimes for which he had not been arrested, iii) that he had never married anyone in order to obtain immigration benefits, and iv) that he supported the Constitution of the United States. In fact, GHOUL knew each of these to be false statements.

7. As set out in greater detail below, GHOUL filed tax returns for 2015 and 2016 in which he knowingly and materially underreported his income, thereby avoiding the payment of income tax.

FACTS IN SUPPORT OF REQUEST

Investigation Initiation

8. On April 4, 2014, a Confidential Human Source working with the FBI (hereinafter Source#1) provided the FBI with screenshots of Facebook¹ account 100006497799532, with an Arabic user name that once transliterated, is *Abu Kindah*, and in English, means "father of Kindah." The account immediately appeared to be in support of the well-known terrorist group, The Islamic State in Iraq and al-Sham (ISIS)² because it used as its account cover

¹ Facebook is an online social media platform.

² On or about October 15, 2004, the United States Secretary of State designated al-Qaeda in Iraq (AQI), then known as Jam 'at al Tawid wa' al-Jahid, as a Foreign Terrorist Organization (FTO) under Section 219 of the Immigration and Nationality Act and as a Specially Designated Global Terrorist entity under section 1(b) of Executive order 13224. On or about May 15, 2014, the Secretary

photo, a flag used by ISIS.³ Conduct by the user of this Facebook account additionally indicated support of terrorism. For example, one of the pages "liked"⁴ by the user of this account featured photographs of Usama bin Laden and Abu Musab al-Zarqawi⁵ and had a title that translated to "Goodbye Dear Heroes."

of State amended the designation of AQI as an FTO under Section 219 of the Immigration and Nationality Act and as a Specially Designated Global Terrorist entity under section 1(b) of Executive Order 13224 to add the alias Islamic State of Iraq and the Levant (ISIL) as its primary name. The Secretary of State also added the following aliases to the FTO listing: The Islamic State of Iraq and al-Sham ("ISIS" – which is how the FTO will be referenced herein), The Islamic State of Iraq and Syria, ad-Dawla al-Islamiyya fi al-Iraq wa-sh-Sham, Daesh, Dawla al Islamiya, and Al-Furquan Establishment for Media Production. On September 21, 2015, the Secretary added the following aliases to the FTO listing: Islamic State, ISIL, and ISIS. To date, ISIS remains a designated FTO.

³ Contained on the Facebook page account is one of the most recognizable symbols of ISIS - its black and white flag. The white banner at the top of the flag reads: "There is no god but Allah [God]. Mohammad is the messenger of Allah." This phrase is a declaration of faith used across Islam, and is known as the *shahada*. Underneath is a white circle emblazoned with black writing reading "Mohammed is the messenger of God", which is meant to resemble the Prophet's seal, similar to that used to close an envelope. There is an ancient tradition in the middle east of using a black flag with a white *shahada* inscription as a military ensign. This was adopted by the Taliban, then by Al-Qaeda in the 1990s and subsequently by the global jihadism movement involving various other groups, most prominently, ISIS.



⁴ A Facebook user can view contents of other Facebook accounts that are either publicly accessible or which have consented to this by virtue of accepting a "friend" request. Likewise, Facebook users can post comments on these other accounts or click a thumbs-up symbol to "like" items posted by these other users.

⁵ Bin Laden is the well-known founder of the terrorist group, Al-Qaeda, who was killed in 2011. Zarqawi was a member of al-Qaeda who later formed al-Qeda in Iraq (AQI) and was killed in 2006.

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9. The user had publicly listed a residence of Fayetteville, NC, and a hometown of Ghomrassen, Tunisia.
10. On April 24, 2014, Source#1 provided the FBI with a copy of a photograph that had been posted on the same Facebook page. The posting was not public, but Source#1 was able to view it because, as a Facebook "friend," he had the ability to view the user's postings. The photo consisted of a black male standing in a convenience store and holding a makeshift sign written in black ink on the back of an opened cigarette carton (hereinafter "the NC photo"). Written on the carton in Arabic was the phrase "The American support for the Islamic State" and then below this in English was written, "ISIS," and "N. Carolina, USA." The black male is also holding up his right hand with his finger extended—a gesture associated with ISIS:



11. Facebook Records revealed that the account was created on August 12, 2013 and the account was associated with email account: ghoulaton@gmail.com. Google records related to this email address listed a secondary email account of ghoulaton@yahoo.com, and disclosed the account subscriber name as "Houcine Ghoul."

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12. The Facebook Records additionally revealed that the account had been accessed from Internet Protocol (IP) address 98.101.241.196.⁶ Time Warner Cable records disclosed that this IP address resolved to a Days Inn located on Cedar Creek Road in Fayetteville, NC.

Immigration Records

13. Records from U.S. Citizenship and Immigration Services (USCIS) and U.S. Immigration and Customs Enforcement (ICE) disclosed that there was a Houcine GHOUL with a listed address of 2101 Cedar Creek Road, Fayetteville, NC. This address is however a BP gas station located adjacent to the Days Inn previously noted. These records additionally disclosed that GHOUL had been born in Tataouine, Tunisia, in 1974. Moreover, these records confirmed that he was the father of a child named Kendah.
14. On January 29, 2001, GHOUL entered the U.S. on a B2 Tourist Visa and was admitted until February 28, 2001. GHOUL overstayed his visa and on October 16, 2001, married M.T.. An I-130 Petition for Alien Relative using M.T.'s name as sponsoring GHOUL was submitted on October 2, 2005 and approved on June 5, 2007. However, on June 25, 2007, the United States Postal Service returned the approval notice as undeliverable. On or about March 29, 2006, GHOUL and M.T. were divorced.⁷
15. On January 31, 2007, GHOUL entered into a marriage with M.G., a U.S. Citizen from New York, NY. M.G. later filed an I-130 Petition for Alien Relative for GHOUL on February 22, 2007. The I-130 was later approved by US Citizenship and Immigration Services (CIS) on June 30, 2009.
16. On February 22, 2007, GHOUL submitted an I-485 Application to Register Permanent Residence or Adjust Status. The I-485 was later approved on September 18, 2009. GHOUL later divorced M.G. on May 28, 2010, less than one year after he obtained an approved I-485 and he adjusted to a Legal Permanent Resident.
17. On July 17, 2010, GHOUL married M.B.G., a citizen and national of Tunisia.

⁶ An IP address is a unique numerical identifier for a computer or device online.

⁷ In contrast to Homeland Security information, in his N-400 filing, GHOUL listed his divorce from M.T. as January 3, 2007.

THE NC PHOTO

18. An open search of social media sites using the term "ghoulaton" from GHOUL's identified email accounts resulted in discovery of a Twitter⁸ account with an Arabic username which transliterates to Abu Kindah al-Tunisi@ghoulaton. The account had a user profile photo of the ISIS flag. Twitter records confirm that this account was also linked to the email ghoulaton@gmail.com. Review determined that on April 23, 2014, the NC photo was tweeted from this account, with the comment translated from Arabic: "American Support for the State of Islam in Iraq and as-Sham".
19. On June 18, 2014, YouTube channel "Kata'ib al-Dawlah al-Islamiyah al-lliktruniyah" (ISIS Electronic Brigade) posted an Arabic Language video entitled "Billion-Muslims Campaign to support the Islamic State of Iraq and the Levant." The video begins with an image of the upper torso of an individual wearing military fatigues bearing an insignia that reads "The Islamic State of Iraq and the Levant." Next to this is a banner stating the name of the video and bearing the date 20 June 2014. The video is a compilation of photographs of handwritten notes or people showing support for ISIS. Some of these photographs are taken in front of visibly recognizable iconic landmarks, such as the Eiffel Tower. Other locations are identifiable because the individuals espousing support hold a sign indicating their locations.⁹ Approximately 3 minutes and 20 seconds into the video, the NC photo is present.
20. On June 20, 2014, the culmination day of the ISIS One Billion Campaign, the NC Photo, named "Pic.twitter.com/Ts5mKqsZ0c campaign billion Muslims to support the Islamic State" was tweeted from @ghoulaton Twitter account.
21. In September of 2014, FBI surveillance also confirmed that GHOUL was working at the Snack Attack Convenience Store, located on Bragg Blvd, Fayetteville, NC. On November 5, 2014, at the Snack Attack convenience store, an FBI surveillance team observed a black male matching the individual in the NC Photo.

⁸ Twitter is an online news and social networking service where users post and interact with messages (also known as "tweets)" restricted to 140 characters. Registered users can post tweets, but those who are unregistered can only read them.

⁹ According to the U.S. government organization, Open Source Enterprise, the video had received 6,534 views by 0928 GMT on 20 June 2014.

This individual was identified (hereinafter referred to as "C.J."). Through an unrelated investigation, State authorities arrested C.J. for Possession of Cocaine with Intent to Distribute.¹⁰ He was subsequently interviewed by FBI. C.J. explained that he regularly hung out at the Snack Attack and about 4 months prior to his arrest, he met a Middle Eastern male who went by "Limbi" (but whom he later identified as GHOUL) who began working there. GHOUL had asked C.J. if GHOUL could take a picture of him while he was holding a sign that had writing on it in Arabic. GHOUL also asked C.J. to hold up his right hand with his index finger extended. C.J. was not sure what it was all about and didn't ask. C.J.'s friend (hereinafter "A.B."), was also asked to hold the sign and take a photo, but he refused.¹¹ C.J. recalled having arguments with GHOUL because GHOUL believed that ISIS could defeat the U.S. military and he also recalled GHOUL as using the store internet and constantly watching Youtube and other videos on his phone all day long that appeared to be ISIS related.

GHOUL'S FALSE STATEMENTS AND ATTEMPT TO OBTAIN CITIZENSHIP

22. Title 18 U.S.C. §1425(a) makes it a felony to attempt to unlawfully procure U.S. naturalization and is satisfied by proof of three elements: (1) defendant attempted to procure his naturalization; (2) the defendant did so contrary to law (e.g., by providing materially false statements); and (3) the defendant did so knowingly.
23. GHOUL submitted an N-400 Application for U.S. Citizenship on or about December 29, 2014. On February 21, 2017, GHOUL voluntarily arrived at the Durham, NC, office of USCIS Officer Gary Freitas, for an interview in relation to his submitted N-400.¹²
24. At the outset of the interview, Officer Freitas administered an oath and GHOUL affirmed his answers would be truthful. Officer Freitas began the N-400 interview by administering the N-400 written, reading and oral civics tests. GHOUL required no interpreter and passed these tests. Below are a few of the

¹⁰ He had previous arrests for Breaking and Entering, Larceny, Possession of Stolen Property, and a Felony Probation Violation.

¹¹ This was confirmed by A.B. during his interview on January 28, 2015.

¹² Unknown to GHOUL, this interview was video and audio recorded with the consent of Mr. Freitas.

questions answered by GHOUL and related facts displaying that the answers were false and that GHOUL knew them to be false. These are only a few examples, but are believed to be more than sufficient for purposes of the presently requested Complaint and Arrest Warrant.

Question #10 - Associations

25. GHOUL answered "No" to Question #10, "Have you ever been a member of, or in any way associated (either directly or indirectly) with: (C) A terrorist organization?"¹³ However,
- A. GHOUL's conduct in creating the NC photo described above and then placing it online to further ISIS propaganda displays an association with ISIS.
 - B. In late 2014, and with no direction other than to attempt to get to know GHOUL and report on any suspicious activity, the FBI enlisted the assistance of a Confidential Human Source (hereinafter "Source#2"). Source#2 struck up a conversation with GHOUL at the Snack Attack and thereafter began a routine of periodically coming by to chat with GHOUL.
 - C. On February 6, 2015, GHOUL justified actions by ISIS of catching a Jordanian pilot and burning him alive because the pilot was an apostate. GHOUL described the video of this action: "It's awesome, magnificent!" In justification, GHOUL described Muslim leaders who had burned apostates in the past. At one point, in reference to ISIS, GHOUL stated, "God willing I shall be with them soon." GHOUL stated that he would like to travel to Raqqa and "write about the conquests of the Islamic State, creating records for the invasions," because he is a "historian."
 - D. On or about March 3, 2015, Source#2 had a conversation with GHOUL in which they discussed the rules of *jihad*¹⁴, laws of

¹³ CIS officer Freitas explained during the interview that: "Direct association would be like a member or you're involved in some way. Indirect association means such as communication through another party, or helping in providing food or money or funds or anything like that."

¹⁴ The Arabic term *jihad* means simply "to struggle," however, in context and as generally used by Islamic Extremists, it is used to mean violence or war for a holy purpose.

"Allah" and appropriate punishments.¹⁵ GHOUL informed Source#2 that he had written some poetry which they then reviewed. The first exalted the "Commander of the Faithful" who is a "sword drawn against the non-believers." GHOUL confirmed that he was referencing "al-Baghdadi" the leader of ISIS. GHOUL also stated that he supports ISIS decapitating persons whom they believe to be spies and that Western media lies by stating that these people were journalists. During this discussion, GHOUL stated, "The West defeated us because of the many collaborators in our Midst." Source#2 stated, "You sell tobacco!" and GHOUL replied, "At least I support them, I support them with words. I know, I do not do enough. I support them with words, by telling the truth."

E. During the same conversation, GHOUL went on in reference to nonbelievers and confirmed that the edict to kill them where you find them "is a general rule for all Muslims." GHOUL stated, "I support the Islamic State. I support anything the Islamic State does...Body and soul. If the Commander of the Faithful orders me, 'sell your home and get your money,' I will." The CHS questioned, "So if he says we need money, you will send it to him?" and GHOUL replied, "I will send it to him." In response to questions from Source#2, GHOUL also stated, "Allah willing, if I go to Tunisia, I will go to Libya...yeah! When the first, the first Muslim conquerors arrive, I will be with them, Allah willing." GHOUL explained that America is a country of unbelievers (defined as anyone who does not worship Allah) and that according to Shari'a, Muslims residing here should leave to fight and support the Islamic State, and that "to support them means to defend them, to work with them, to fight with them." GHOUL admitted that he does not do as much as he should. GHOUL then explained the principles of the Islamic Caliphate in which *jihad* is an obligation and that he supports the killing and terror used by the Islamic State for it to rise. GHOUL noted that three years ago, "I pledged allegiance to the commander of the faithful [Abu Bakr al-Baghdadi] to hear and obey through thick and thin." Source#2 challenged whether this included even the killing of innocents within the twin towers and GHOUL responded that it is allowed and that he has pledged his allegiance to this. GHOUL asked Source#2 to also pledge allegiance, but Source#2 stated he needed

¹⁵ The conversations between Source#2 and Ghoul are in Arabic. The quoted conversations have been translated by an FBI contract Linguist.

to first receive more explanations and proofs. During this conversation, GHOUL also stated that he wanted to obtain an American passport so he could "go anywhere."

F. On July 17, 2015, GHOUL praised the terrorist attack in Chattanooga, TN, (by Muhammed Youseff Abdelazeez)¹⁶, as an "Eid gift."¹⁷

G. On November 5, 2015, in the presence of Source#2, GHOUL watched an ISIS propaganda video on his phone. The speaker in the video stated that he decided to leave Trinidad and join *jihad* to establish Islam. GHOUL later explained that those who believe and immigrate and conduct *jihad* die as martyrs and are the true Muslims whereas those who lag behind are considered infidels. GHOUL told Source#2 that because Source#2 was content with staying behind, he had joined the infidel's camp. In this conversation GHOUL noted "at least I am with them." GHOUL urged Source#2 to give up the wealth of this life for the sake of obtaining ever-lasting life in the hereafter. Source#2 later commented that if the worldly life is to be sold, it has to be sold in its entirety. GHOUL responded, "yes, carry out a martyrdom operation."

H. On May 12, 2016, GHOUL played an Islamic Extremist propaganda video for Source#2 that boasted confrontation with the U.S. as the will of Allah and exalted the old and young who have traveled to Syria and joined in martyrdom operations. GHOUL then told Source#2 that the Sheikh was speaking to Source#2. GHOUL stated, "go forth to the land of honor." Source#2 questioned how and GHOUL replied, "the Sheikh said, deal with it...rely on Allah." GHOUL then stated, "Go to Turkey." Source#2 pressed for further information and GHOUL stated that he should go to Gaziantep and "stay at the hotel, I will contact you and when you get there you tell what hotel and what your room number is, and the brothers will come to you...they will get through to go...do you understand?" GHOUL then repeated that Gaziantep was a city in Turkey bordering Syria and "I

¹⁶ Muhammad Youssef Abdulazeez opened fire on two military installations in Chattanooga, Tennessee, on July 16, 2015. He first committed a drive-by shooting at a recruiting center, then traveled to a U.S. Navy Reserve center and continued firing, where he was killed by police in a gunfight. Four Marines died on the spot. A Navy sailor, a Marine recruiter, and a police officer were wounded; the sailor died from his injuries two days later.

¹⁷ *Eid* is a reference to a Muslim holiday.

will contact the brothers and they will come to you and take you - take you to them over there...you get into the land of Islam. You meet the Sheik there." GHOUl then questioned whether Source#2 had any education in science or communications. Source#2 told GHOUl that he had a dream in which he was wearing white and had blood on him. GHOUl stated, "You will die a martyr, or you will undertake a martyr suicide operation." Source#2 asked whether GHOUl is joking or serious and GHOUl told him:

You get a roundtrip ticket, do you understand or not? Tourism. You go to - to Istanbul...You stay for three or four days in Istanbul; you go and sightsee as if you are a tourist; you dress like that and shave the beard so that you don't attract attention...In a certain, go catch the train and get your ticket to Gaziantep without anybody knowing that...move from city to city till you reach Gaziantep...In Gaziantep, you book a hotel; you live in it. A week of time, the guys will come to you.

Source#2 again pressed GHOUl as to whether he was serious and GHOUl responded, "I sent 13 people through." Source#2 sought clarification and questioned, "Have you ever gotten someone through?" GHOUl responded, "Yes, I did, that's my job." GHOUl went on to tell Source#2 that he would need to be careful because there are people that would attempt to catch him and put him in jail. Source#2 pressed GHOUl on whether GHOUl would let him down if Source#2 were to travel. GHOUl responded, "We said that we will stay in touch, you understand, don't you? And I will send the guys to you...I will give you the code to talk with them...so that you know they are the right people I sent you." GHOUl then told him that a roundtrip ticket to Turkey would be about \$1,000. Source#2 expressed fear about being caught and GHOUl told him to trust in Allah and that even if he died on the way to *jihad* , he would be rewarded.

I. On May 19, 2016, Source#2 told GHOUl that he intended to go to Turkey. GHOUl responded that he had made no promises but only showed Source#2 what he thought. GHOUl stated that Source#2 should not tell anyone and should just go. Source#2 stated that he needed more information, but GHOUl simply stated that he didn't know. GHOUl stated that if

Source#2 made it to Gaziantep, that he should say that al-Battar Tunisi said hello.

J. Through his interaction with GHOUL, Source#2 learned that GHOUL had a Twitter account, @weljaton3, and that he often used the name al-Battar al-Tunusi.¹⁸ GHOUL provided Source#2 with instructions on the use of Twitter and told him about a Twitter account that belongs to a group of the Islamic State in Morocco.

K. The FBI conducted open source searches for other Twitter accounts with similar names.¹⁹ This search led to Twitter accounts with variations of the account name *weljaton*.²⁰ The Arabic username transliterated to al-Battar al-Tunusi and remained consistent within a number of Twitter accounts that used variations of *weljaton*, indicating that GHOUL created new accounts on a regular basis. Additionally, the reviewed variations of the *weljaton* accounts generally used the same user profile image. This image is a graphic of a hillside upon which stands individuals in possession of some form of firearms and an ISIS flag at the top of the hill. There is Arabic on the graphic which translates

¹⁸ Meaning the Tunisian sword or cutter (though it could also be interpreted as Tunisian forearm). According to an FBI linguist, "al-Battar" comes from the verb "Batara", meaning amputate or cut a body part. ISIS, and other terrorist groups, contextually use "al-Battar" as a man in charge of executing the Shari'ah court order which could be beheading (cutting/chopping/striking the head) or cutting the hand of a thief. The term is a classical phrase used during the early phase of Islam.

¹⁹ Those who violate Twitter's user policies may have their Twitter accounts suspended; this often occurs for those who post violent ISIS propaganda. For this reason, these users often create more than one account and these accounts often have similarities. In fact, on or about November 16, 2015, the publically available portions of an account with a Twitter handle similar to @weljaton3, @weljaton23, revealed that the user received a tweet with a justpaste.it link to an instructional guide titled "quick Tips for supporters." Review of this guide revealed it contained instructions on how to deal with Twitter account closures and steps to follow if your account is closed. The guide instructed followers to start completely new accounts and provide step by step instructions on how to go undetected by law enforcement. On the first page of the guide in the upper corner was an icon that stated in English, "Islamic State Media."

²⁰ For example: @weljaton23, @weljaton24, @weljaton59, @we96jaton, @weljaton97, etc.

to Tunisian Forearm/Sword.²¹ The FBI reviewed the publicly available activity of at least 44 variations of these accounts in existence between March 2015 and August 2016. The activity on these accounts propagated violent action and further indicated GHOUL's association with ISIS. For example:

- i. From a review on April 15, 2016, it was disclosed that GHOUL provided a self-description on his Twitter account @weljaton59: "Extremist, terrorist, tough, brain-washed, radical, I love explosions, booby trapping, beheading the enemy, and am among the supporters of establishing the religion with the sword."²²
- ii. On or about June 16, 2016, GHOUL created @weljaton97 along with a screenshot showing that his previous Twitter account (@we96jaton) had been suspended. Next to this screenshot of the suspended account, GHOUL placed an image of a lion with an ISIS flag that was fighting a dog with the U.S. flag and a dog with the Turkish flag. Above the screenshot of the suspended account, GHOUL tweeted, "We renew our pledge of allegiance to the faithful and the Muslim caliph Abu Bakr al-Baghdadi²³, may Allah protect him and enable him and his victory on the Shiites and crusaders and apostates."
- iii. On or about July 15, 2016, GHOUL used @weljaton130 to tweet, "Do not grieve the murder of infidels in Nice

²¹



²² Text appeared originally in Arabic and has been translated above by an FBI Linguist.

²³ As previously noted, Abu Bakr al-Baghdadi is the leader of ISIS.

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but a hypocrite not to kill them but believer rejoices." He went on to tweet, "Praise be to God that our hearts rejoice to kill infidels crusaders doorstep."²⁴

- iv. In July of 2016, Twitter account @weljaton141 was created. The publicly displayed username for this account had the following phone number: 1 910-302-9389. This account did not have any tweets or user profile image. The 910 area code are commonly generated within Eastern North Carolina, to include Fayetteville, NC. In November 2016, Your Affiant obtained records from T-Mobile and the Fayetteville Police Department, which disclosed that the associated phone had been stolen and used in Tunisia to make international calls to Tunisia, Saudi Arabia and Mozambique. Additionally, the phone had been used to send text messages to Tunisia, Egypt, and Fayetteville, NC. Source#2 also later confirmed that GHOUL was using this stolen phone.

L. The FBI additionally located relevant evidence on other online accounts attributable to GHOUL. For example,

- i. By June of 2014, the Facebook account that had given rise to the investigation (account 100006497799532) had been removed. Review of Facebook friends for the removed account led to discovery of another account: www.facebook.com/aboukenda. The displayed username for this account, once transliterated and translated, was "The cutting sword (formerly Father of Kindah from the South)." The profile banner was of a young toddler, later assessed to be the daughter of GHOUL whose name is Kendah. This Facebook account likewise contained indication of terrorist support. For example the account profile photo contained the ISIS flag, and under the about section listed work as "jihad for the sake of Allah" in Arabic.

²⁴ Presumably this was meant to say something akin to "at our doorstep." These tweets were in support of a terrorist attack that occurred in Nice, France, on or about July 14, 2016 in which a tractor trailer truck was driven through a large crowd gathered for Bastille Day resulting in approximately 84 individuals killed and approximately 256 individuals wounded. The perpetrator of the attack was Mohamed Lahouaiej Bouhel. Amaq News Agency, an online presence believed to be affiliated with ISIS, called Bouhel "one of the soldiers of the Islamic State."

- ii. Open source internet search of the term "HOUCINE GHOUL" revealed Google+ account 105184683951010307919, which has been assessed to be another online account used by GHOUL. The account photo was of a black ISIS flag and appears to be the same photo from the Twitter account for @ghoulaton. The account name is "Strict Forearm" (machine translated). On August 31, 2014, GHOUL had commented on a video that was shared publically from this account. The video was titled "Burn ISIS Flag Challenge". GHOUL commented "Im ISIS". In other instances, GHOUL likewise associated himself with ISIS. For example, on August 20, 2014, another user posted on his Google+ page, "...Six months from now ISIS will be down to a single brigade, spending all it's time fighting other takfiris in Syria." GHOUL responded, "Six month from now we will be in your door steps-Inshallah."²⁵

Question #22 - Other Crimes

26. GHOUL answered "No" to Question #22, "Have you ever committed, assisted in committing, or attempted to commit, a crime or offense for which you were not arrested?" However,
- A. On March 3, 2015, Source#2 observed GHOUL tell a female customer that he is "king of this neighborhood" and can get her anything. The Customer asked whether he has a pistol and GHOUL responded, "I sell anything, baby. Do you want ten? I sell you ten." A few months later, on May 5, 2016, GHOUL discussed with Source#2 that he had sold a hand gun a few months prior for \$300. When Source#2 inquired about ability to get him a gun, GHOUL stated he could get a gun for the CHS for between \$200 and \$500.
- B. On June 13, 2015, a second FBI Confidential Human Source, (hereinafter Source#3)²⁶, provided information to the FBI that GHOUL was dealing drugs out of the drive thru window

²⁵ The Arabic term *takfiris* refers to Muslims who accuse other Muslims of apostasy; and the Arabic term *inshallah* means "God Willing."

²⁶ Source#3 was opened as an FBI confidential human source in December 2014. Source#3 was arrested for possession of cocaine with intent to distribute and received one year of probation. Despite Source#3's criminal history, the FBI deemed Source#3's reporting to be credible because much of his reporting had been corroborated through other sources, interviews, and FBI physical surveillance.

of the Snack Attack convenience store. Source#3 observed that on an unknown date, between June 3 and June 9, 2015, an unknown female parked her car in the parking lot and left her son in the car. The female came in and asked GHOUL if she could purchase some "weed." GHOUL advised her to come back later. Source#3 observed GHOUL take a stack of scraps of paper from a shelf located above the cashier counter. These scraps of papers contained names and numbers. GHOUL called one of the numbers and advised he had a customer. Later, a Black Male, driving a white Mercedes Benz, came through the drive-through and delivered a gram of marijuana. GHOUL purchased the marijuana for \$15.00. GHOUL later resold the marijuana for \$20.00 to the female who had come in earlier.

- C. On July 17, 2015, GHOUL told Source#2 that he acts as a middleman for drug activity at the Snack Attack and profits as much as \$200 per night. GHOUL stated that he uses the store phone to contact a dealer when a store customer makes a drug request and that for each transaction, GHOUL receives \$5. Source#2 observed GHOUL make a call, a drug transaction take place, and GHOUL receive \$5.
- D. On July 24, 2015, Source#2 observed GHOUL charge a customer a "tax" in order to sell the customer alcohol prior to the NC State permissible hours.
- E. During the second half of 2016, Source#2's interaction with GHOUL reduced dramatically because GHOUL had begun working at a different convenience store located in Lumberton, NC. On November 30, 2016, Source#2 stopped by GHOUL's home in Eastover, NC. GHOUL informed Source#2 that he was unhappy at his new job because there was no "hustling" and so money was "really tight." GHOUL claimed that previously, he would make around \$7,000 a month at the Snack Attack in addition to his regular pay. The extra income came from such things as overcharging customers and a cut he took from the sale of marijuana taking place through the store. GHOUL complained that he was now making only about \$3,000 a month.
- F. Additionally, as discussed in more detail below, GHOUL filed fraudulent U.S. Federal tax returns for tax years 2015 and 2016.

Question #30 - Sham Marriage

27. GHOUL answered "No" to Question #30, E, "Have you ever: Married someone in order to obtain an immigration benefit?" However,
- A. On December 8, 2015, GHOUL told Source#2 that he had been married five times. GHOUL stated that his first wife was from Puerto Rico, his second from Ecuador, the third was American, the fourth Moroccan, and the fifth one is Tunisian. He mentioned that he had married an American woman for the sole purposes of obtaining his legal papers and that he had been engaged to another woman back in Tunisia.
- B. GHOUL's first wife, M.T., was located and interviewed in late 2015. She admitted that she had been part of a ring of women that were used to marry men for the purposes of obtaining U.S. citizenship. She stated that she did not know anyone by the name of Houcine Ghoul, but if she had married him, she had done it for money and he had done it for U.S. citizenship. M.T. denied filing any paperwork for a man named Houcine GHOUL and stated that she had not signed the I-130.

Question #47 - Support U.S. Constitution

28. GHOUL answered "Yes" to Question #47, "Do you support the Constitution and form of government of the United States?" However,
- A. On March 3, 2015, Source#2 and GHOUL had a discussion regarding GHOUL's pending citizenship application. Source#2 mentioned to GHOUL that he would have to swear allegiance to the U.S. and GHOUL responded that it would be all talk, but what is in the heart is in the heart. GHOUL also expressed that the U.S. Constitution is a constitution of the *Kufar*.²⁷ GHOUL commented that the majority of the people are infidels in this country and it is a country of infidelity because its law is not based on Allah's law. GHOUL stated that Muslims living in the U.S. should leave to fight and support the Islamic State. It was during this conversation that GHOUL commented on his desire to have an American passport so he could "go anywhere."
- B. On December 8, 2015, while GHOUL was showing Source#2 an Islamic Extremist video propagating *jihad*, GHOUL chanted

²⁷ The Arabic term *Kufar* means "unbeliever."

"Terrify them, kill them, destroy them, blow them up, kill them, blow them up." They then began to watch a video of a shooting incident in the U.S. and GHOUL began to make derogatory comments about the U.S. GHOUL stated "Believe me, there is going to be a civil war here, they are going to kill each other. I am going to stay another 5 years and get the hell out. I've had it with this fucking country. Catastrophes; catastrophes; loss of fruits, wealth, and lives. Since they have allowed gays to marry each other, that's it; then wait for Allah's punishment, do you understand me? Eh?" GHOUL later stated that one should live in one's home country, and wait for the Islamic State to arrive. He believed that the Islamic State would soon arrive in Tunisia.

29. GHOUL signed the N-400 on page #20 of 21, under penalty of perjury, that everything he provided was true and correct. On page #21 of 21, GHOUL signed the Oath of Allegiance to the United States.

FALSE INCOME TAX FILINGS

30. GHOUL'S 2015 and 2016 federal form(s) 1040 U.S. Individual Income Tax Return(s) were prepared and filed by Continental Tax and Accounting Service, located at 2207 Bragg Blvd. in Fayetteville, NC. Each return was electronically filed and authorized, under penalties of perjury, by GHOUL and his wife M.B.G.
31. For the 2015 and 2016 tax years, GHOUL and his wife maintained bank accounts at Wells Fargo Bank and Branch Bank and Trust (BB&T). The specific accounts are:
- A. Wells Fargo Bank account 73661170XX
 - B. BB&T account 55960225XX
 - C. BB&T account 52087766XX
 - D. BB&T account 52057059XX
32. A complete analysis was conducted for each of these bank accounts. The analysis included total credits (deposits, transfers, etc.) to the account and total debits (debit card expenditures, cash withdrawals, etc.) to the accounts. The purpose of the analysis was to assist in the bank deposit method of proof to determine income that was not reported on the federal income tax returns.

33. The bank deposit method of proof is an indirect method of proof that is used in computing taxable income and/or, in this investigation, adjusted gross income. For each tax year, all deposits to GHOUL's bank accounts were added together to determine gross deposits. Any non-taxable items, such as transfers between accounts, checks to cash, cash withdrawals, were deducted to yield net taxable bank deposits. After the net taxable bank deposits were determined then all known cash expenditures, or uses of cash, were added back to show the gross income amount for each year.

34. Title 26 U.S.C. § 7206(1) makes it a felony to submit a document signed under penalties of perjury that the subject knows is false and requires proof of four elements: 1) the person made or subscribed a return, statement or other document which was false as to a material matter; (2) the return, statement or document contained a written declaration that it was made under the penalties of perjury; (3) the maker did not believe the return, statement or other document to be true and correct as to every material matter; and (4) willfulness.

35. GHOUL made and subscribed a return, statement, or other document which was false as to a material matter.

A. GHOUL and his wife, M.B.G., subscribed to 2015 and 2016 U.S. Individual Income Tax Returns, Forms 1040, that GHOUL knew to be false as to the material matters shown or proven in the following:

Tax Year	Adjusted Gross Income Per Tax Return	Adjusted Gross Income Per Investigation	Unreported Adjusted Gross Income
2015	\$13,195.00	\$53,666.05	\$40,471.05
2016	\$11,570.00	\$42,396.17	\$30,826.17

B. GHOUL'S 2015 and 2016 tax returns were false to a material matter, specifically Line 21, adjusted gross income, on the 2015 U.S. Individual Income Tax Return and Line 38, adjusted gross income, on the 2016 U.S. Individual Income Tax Return.

C. GHOUL worked for the store known as Snack Attack, located at 2916 Bragg Boulevard, in Fayetteville, NC. He was able

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to earn additional income primarily from conspiring with local drug dealers conducting drug transactions in the store, while he was there. GHOUL told Source#2 that he makes about \$200.00 per night off of the drug sales. He further explained that he gets \$5.00 for each marijuana sale. Source#2 advised he had observed what he assessed to be drug activity at the store.

36. The return, statement, or other document contained a written declaration that it was made under the penalties of perjury. On the following dates, HOUCINE GHOUL along with his wife, M.B.G., signed the respective Form(s) 8879 which contained a written declaration that it was made under the penalties of perjury:

A. On February 2, 2016 HOUCINE GHOUL and his wife, M.B.G., signed a Form 8879, which is the "IRS e-file Signature Authorization." This form allowed Cecilia Stone of Continental Tax and Accounting Service to enter or generate the Personal Identification Number (PIN) of both HOUCINE GHOUL (665XX) and that of his wife, M.B.G., (438XX) as their signatures and authorizations to file their 2015 individual tax return electronically.

B. On February 8, 2017 and February 10, 2017 respectively, GHOUL and his wife signed a Form 8879, which is the "IRS e-file Signature Authorization." This form allowed Barbara Mills of Continental Tax and Accounting Service to enter or generate the Personal Identification Number (PIN) of both HOUCINE GHOUL (665XX) and that of his wife, M.B.G., (438XX) as their signature and authorization to file their 2016 individual tax return electronically.

37. GHOUL did not believe the return, statement, or other document to be true and correct as to every material matter.

A. GHOUL had control over his bank accounts at Wells Fargo Bank and BB&T Bank, therefore knowing that his deposits in 2015 and 2016 were significantly larger than the adjusted gross income reported on his federal individual income tax returns.

B. GHOUL stated to Source#2 that when he was working at the Snack Attack business he was making approximately \$7,000.00 per month in addition to his regular pay.

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C. GHOUL boasted to Source#2, in February of 2016, that he had filed his tax return and was receiving an \$8,000.00 refund. Thereby, showing his knowledge of the filed 2015 individual income tax return.

D. GHOUL stated to SOURCE#3, in November of 2015, that when he was working in New York he made about \$14,000.00 in seven months but in Fayetteville he can make \$24,000.00 in seven months.

38. GHOUL acted willfully.

A. Following a \$31,805.00 cash withdrawal, on March 21, 2016 from his Wells Fargo Bank account, number 7366117047, GHOUL, made a \$9,000.00 deposit on April 7, 2016; a \$9,000.00 deposit on April 12, 2016; and a \$7,000.00 deposit on April 18, 2016 into his savings account, number 5596022598, at BB&T. These transactions are indicative of his knowledge about a reporting requirement for banks involving currency transactions over \$10,000.00.

B. GHOUL internationally wired \$27,700.00 that was broken down into three separate \$9,900.00 wires on July 6, 2016; July 19, 2016; and August 5, 2016. The funds were available within the accounts but GHOUL kept the transactions under the \$10,000.00, indicating his knowledge of a reporting requirement.

C. On September 15, 2015, FBI was notified by Customs and Border Patrol (CBP) that GHOUL's wife, M.B.G., had departed the US from Newark Liberty International Airport, Newark, NJ. Prior to her boarding the airlines, she was contacted by CBP and found to be in possession of approximately \$21,601.00 U.S. Currency which she was then asked to declare.

D. On August 15, 2016, GHOUL and his wife, M.B.G., departed the US from Washington D.C. Dulles International Airport. Prior to boarding the airlines, they were contacted by CBP. GHOUL claimed to be in possession of \$8,000 in US Currency. GHOUL was found to be in possession of approximately \$9,500.00 in US Currency.

- E. On multiple occasions, Source#2 witnessed GHOUL conduct a drug transaction or a transaction in which GHOUL received cash over and above the sale of an inventoried item. GHOUL would then write down his portion of the cash on a scrap piece of paper (similar to a ledger type recording). The total cash was placed in the register but GHOUL recorded the cash that was owed him so he could remove and retain his portion from the proceeds when he closed out the register. He referred to this money as his captures.²⁸
- F. GHOUL reported \$13,195.00 and \$11,570.00 in Adjusted Gross Income on the respective 2015 and 2016 U.S. Individual Income Tax Returns. The income that was reported represented his salary earned and reported from the Snack Attack business. However, he willfully failed to report the additional income in the amounts of \$40,471.05 for tax year 2015 and \$30,826.17 for tax year 2016. Consequently, he failed to report approximately 75% of his Adjusted Gross Income in 2015 and 72% of his Adjusted Gross Income in 2016.
- G. On one occasion, GHOUL asked Source#2 if he paid taxes. When Source#2 asked why, GHOUL stated "When you pay taxes, your money goes to the evil tyrants and infidels." GHOUL further stated "I don't pay taxes." GHOUL did not pay taxes in 2015 or 2016. As a result of Earned Income Credit(s) and Additional Child Tax Credit(s), GHOUL received refunds in the amount of \$8,021.00 for 2015 and \$5,579.00 for 2016.

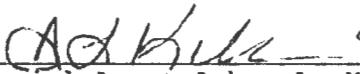
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²⁸ On June 30, 2017, in a debrief of Source#2, when asked about GHOUL overcharging customers, Source#2 advised that GHOUL would overcharge certain customers, specifically military members and drug addicts. GhoUL referred to this in Arabic as "Ghana'im" meaning war captures or his spoils of war.

CONCLUSION

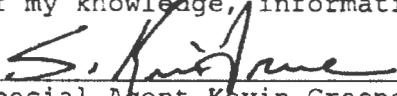
39. WHEREFORE, your affiants respectfully assert that the above information displays sufficient basis for this Court to issue a Criminal Complaint against and Arrest Warrant for HOUCINE BECHIR GHOUL, a/k/a HOUCINE GHOUL, a/k/a LIMBI GHOUL, for violations of 18 U.S.C. § 1425(a) and Title 26 U.S.C. § 7601(1).

I, Amber L. Kilker, duly sworn according to law, affirm that the facts stated in this affidavit are true and correct to the best of my knowledge, information, and belief.



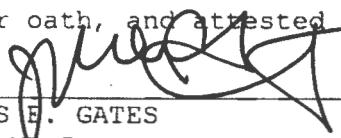
Special Agent Amber L. Kilker
Federal Bureau of Investigation

I, Kevin Green, duly sworn according to law, affirm that the facts stated in this affidavit are true and correct to the best of my knowledge, information, and belief.



Special Agent Kevin Greene
Internal Revenue Service

On this 27 day of JULY 2017
AMBER L. KILKER and KEVIN GREENE
appeared before me via reliable electronic means, was placed under oath, and attested to the contents of the Affidavit.



JAMES E. GATES
U.S. MAGISTRATE JUDGE