A bookkeeper for the rap and hip-hop label Murder Inc. was arrested yesterday on charges of laundering drug money and hiding some of the label's earnings from the Internal Revenue Service, according to an indictment in Federal District Court in Brooklyn.

The bookkeeper, Cynthia Brent, pleaded not guilty yesterday and was released on bail.

The indictment comes almost two years after federal agents raided Murder Inc.'s New York offices as part of an investigation into ties between its founder, Irv Gotti, and a Queens drug dealer, Kenneth McGriff. Investigators are trying to determine whether Mr. McGriff used his drug profits to help Mr. Gotti start Murder Inc., law enforcement sources have said.

A spokeswoman for the United States attorney's office in Brooklyn declined to comment yesterday on that investigation. A lawyer for Ms. Brent declined to comment. Mr. McGriff is serving a 37-month sentence on federal firearms charges.

According to the indictment, Ms. Brent conducted financial transactions that involved money she knew to have come from drugs. She is charged with two counts of money laundering.

The indictment also states that in the fiscal year beginning in October 2000, Ms. Brent divided large amounts into small deposits of less than $10,000 to avoid reporting rules. The small deposits added up to more than $100,000, the indictment states.