

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA**

UNITED STATES OF AMERICA,	:	Criminal No. 23-CR-194-RBW
	:	
v.	:	Violation:
	:	
KAREN KOWKABI,	:	26 U.S.C. § 7203 (Failure to Pay)
	:	
Defendant.	:	

**STATEMENT OF OFFENSE**

The United States of America, by and through its attorney, the United States Attorney for the District of Columbia, and the defendant, KAREN KOWKABI, agree and stipulate to the facts presented below. These facts are presented for the purpose of demonstrating there is a factual basis for KAREN KOWKABI’s guilty plea pursuant to Federal Rule of Criminal Procedure 11, and do not represent all the evidence that could have been presented at a trial. At all times relevant to this Statement of Offense:

**A. The Internal Revenue Service & Employment Taxes**

1. The Internal Revenue Service (“IRS”) was an agency of the United States Department of Treasury responsible for administering the tax laws of the United States including the ascertainment, computation, assessment, and collection of income taxes and employment taxes.

2. Pursuant to the Internal Revenue Code and associated statutes and regulations, employers are required to withhold amounts from their employees’ gross pay including Federal Insurance Contribution Act (“FICA”) taxes, which represent Social Security and Medicare taxes, and federal income taxes (collectively “trust fund taxes.”). Employers hold the withheld amounts of trust fund taxes in trust until paid over to the IRS. Employers are required to remit these withheld trust fund amounts to the IRS on a

quarterly basis, no later than the last day of month following the end of the quarter.

3. In addition to the trust fund taxes that must be withheld from pay, employers are separately required to make contributions under FICA for Social Security and Medicare in amounts matching the amounts withheld from their employees' pay for those purposes. Such employer contributions are likewise required to be remitted to the IRS no later than the last day of the month following the end of the quarter. Collectively, these five components required to be remitted quarterly are commonly referred to as "employment taxes," made up of the trust fund taxes withheld (individual income, Social Security and Medicare taxes) and the matching amounts contributed by the employer.

4. Employers are required to file, one month after the conclusion of the calendar quarter, an Employer's Quarterly Federal Tax Return, Form 941 ("Form 941"), setting forth the total amount of income taxes withheld, the total amount of Social Security and Medicare taxes due, and the total tax deposits.

5. A person is responsible for collecting, accounting for, and paying over the employment taxes if he or she has the authority required to exercise significant control over the employer's financial affairs, regardless of whether the individual exercised such control in fact. More than one person may be considered a "responsible person" for the purpose of collecting, accounting for, and paying over employment taxes, including trust fund amounts and employers' matching amounts.

6. If a person that the IRS determines to be a responsible person fails to pay over the trust fund taxes, the IRS may impose a penalty of one hundred percent of the trust fund taxes on each responsible person, individually. This penalty is known as the Trust Fund Recovery Penalty ("TFRP").

**B. Restaurants and Entities Owned and Operated by Gholam and Karen Kowkabi**

7. GHOLAM KOWKABI and KAREN KOWKABI are long-time D.C.-based restaurateurs, who have owned and operated restaurants including Tuscana West, Catch 15, and Ristorante Piccolo. Ristorante Piccolo, an Italian restaurant, has operated in Georgetown since 1986.

8. In or about March 1997, Parasi, Inc. was formed and operated restaurant Tuscana West.

9. On or about May 29, 2009, GHOLAM KOWKABI and KAREN KOWKABI formed Pezzo Forte, Inc., which assumed operation of restaurant Tuscana West from approximately June 2009 to February 2014. GHOLAM KOWKABI managed the daily operations of the business while KAREN KOWKABI handled marketing, was the primary point of contact for the bookkeeper, and purchased various supplies for the restaurant.

10. On or about December 1, 2013, GHOLAM KOWKABI and KAREN KOWKABI formed TK Restaurant Management, Inc., which operated restaurant Catch 15 from approximately December 13, 2013, to August 9, 2018. GHOLAM KOWKABI managed the daily operations of the business while KAREN KOWKABI handled marketing, was the primary point of contact for the bookkeeper, and purchased various supplies for the restaurant.

11. On or about June 1, 2008, GHOLAM KOWKABI and KAREN KOWKABI formed Rotini, Inc., which operated restaurant Ristorante Piccolo from approximately June 2008 to August 9, 2018. Ristorante Piccolo has been operated by

GHOLAM KOWKABI and KAREN KOWKABI since approximately 1987 under various business names. In a District of Columbia, Department of Consumer and Regulatory Affairs filing dated February 9, 2011, Ristorante Piccolo Inc. changed its name to Rotini Inc. GHOLAM KOWKABI managed the daily operations of the business and would occasionally stand in as chef, while KAREN KOWKABI handled marketing, was the primary point of contact for the bookkeeper, and purchased various supplies for the restaurant.

12. On or about September 19, 2018, GHOLAM KOWKABI formed RRescues, LLC dba Restaurant Rescues. Restaurant Rescues did not own or operate any restaurants.

**C. History of Bankruptcy Filings**

13. Over the course of operating the businesses listed above, GHOLAM KOWKABI and KAREN KOWKABI were, at various times, involved in collections actions by federal and state agencies, as well as private creditors, for unpaid debts. GHOLAM KOWKABI and KAREN KOWKABI have filed at least twelve personal and business bankruptcies, each of which stayed any collections actions pending at the time of filing:

- a. 1994 – personal bankruptcy (1994bk01052, District of Columbia)
- b. 2003 – personal bankruptcy (2003bk-1556, District of Columbia)
- c. 2004 – Alamo Grill of Georgetown (2004bk00723, District of Columbia)
- d. 2004 – Parasi, Inc. (2004bk00724, District of Columbia)
- e. 2004 – Ristorante Piccolo, Inc. (2004bk00725, District of Columbia)

- f. 2013 – Pezzo Forte, Inc. (2013bk00381, District of Columbia)
- g. 2014 – Rotini, Inc. (2014bk00514, District of Columbia)
- h. 2014 – TK Restaurant Management, Inc. (2014bk00562, District of Columbia)
- i. 2016 – personal bankruptcy (2016bk12338, Eastern District of Virginia)
- j. 2017 – Rotini, Inc. (2017bk00270, District of Columbia)
- k. 2017 – TK Restaurant Management, Inc. (2017bk00269, District of Columbia)
- l. 2019 – Papardelle 1068, Inc. (2019bk00554, District of Columbia)

**D. Failure to Pay Personal and Business Taxes**

14. From 2000 through 2018, GHOLAM KOWKABI and KAREN KOWKABI routinely filed personal income tax returns (Forms 1040, U.S. Individual Income Tax Returns), business income tax returns (Forms 1120, U.S. Corporation Income Tax Returns), quarterly employer tax returns (Forms 941, Employer's Quarterly Federal Tax Returns), and employer unemployment tax returns (Forms 940, Employer Federal Unemployment Tax Returns), reporting tax due and owing but willfully failing to pay the tax due and owing, knowing that they were required to make full payment.

15. With regard to Rotini, Inc:

- a. On January 31, 2013, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2012Q4 Form 941 in the name of Rotini, Inc. reporting \$23,530.73 in tax due and

owing and willfully failing to pay \$17,450.19 in tax due and owing.

- b. On July 1, 2013, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2013Q1 Form 941 in the name of Rotini, Inc. reporting \$20,615.11 in tax due and owing and willfully failing to pay \$9,245.18 in tax due and owing.
- c. On August 23, 2013, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2013Q2 Form 941 in the name of Rotini, Inc. reporting \$25,000.88 in tax due and owing and willfully failing to pay \$25,000.88 in tax due and owing.
- d. On January 5, 2015, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2013Q3 Form 941 in the name of Rotini, Inc. reporting \$21,945.98 in tax due and owing and willfully failing to pay \$8,162.63 in tax due and owing.
- e. On February 14, 2014, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2013Q4 Form 941 in the name of Rotini, Inc. reporting \$27,998.92 in tax due and owing and willfully failing to pay \$27,998.92 in tax due and owing.

- f. On May 15, 2014, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2014Q1 Form 941 in the name of Rotini, Inc. reporting \$22,890.17 in tax due and owing and willfully failing to pay \$22,890.17 in tax due and owing.
- g. On October 31, 2014, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2014Q3 Form 941 in the name of Rotini, Inc. reporting \$28,669.50 in tax due and owing and willfully failing to pay \$21,879.72 in tax due and owing.
- h. On September 12, 2015, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2014Q4 Form 941 in the name of Rotini, Inc. reporting \$38,015.23 in tax due and owing and willfully failing to pay \$38,015.23 in tax due and owing.
- i. On April 30, 2015, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2015Q1 Form 941 in the name of Rotini, Inc. reporting \$23,025.81 in tax due and owing and willfully failing to pay \$4,463.34 in tax due and owing.
- j. On July 31, 2015, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2015Q2 Form 941 in the name of Rotini, Inc. reporting \$23,485.76 in tax due and

owing and willfully failing to pay \$23,485.76 in tax due and owing.

- k. On October 31, 2015, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2015Q3 Form 941 in the name of Rotini, Inc. reporting \$23,225.16 in tax due and owing and failing to pay \$18,725.16 in tax due and owing.
- l. On January 31, 2016, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2015Q4 Form 941 in the name of Rotini, Inc. reporting \$36,625.24 in tax due and owing and failing to pay \$36,625.24 in tax due and owing.
- m. On April 30, 2016, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2016Q1 Form 941 in the name of Rotini, Inc. reporting \$22,976.82 in tax due and owing and failing to pay \$22,976.82 in tax due and owing.
- n. On July 31, 2016, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2016Q2 Form 941 in the name of Rotini, Inc. reporting \$23,252.38 in tax due and owing and failing to pay \$23,252.38 in tax due and owing.
- o. On October 31, 2016, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2016Q3 Form 941 in the name of Rotini, Inc. reporting \$27,448.15 in tax due and owing and failing to pay \$4,662.99 in tax due and owing.



- p. On March 6, 2017, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2016Q4 Form 941 in the name of Rotini, Inc. reporting \$28,205.37 in tax due and owing and willfully failing to pay \$19,637.54 in tax due and owing.
- q. On July 31, 2017, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2017Q2 Form 941 in the name of Rotini, Inc. reporting \$31,096.96 in tax due and owing and willfully failing to pay \$6,941.74 in tax due and owing.

16. With regard to TK Restaurant Management, Inc.:

- a. On February 10, 2015, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2013Q1 Form 941 in the name of TK Restaurant Management Inc. reporting \$32,107.00 in tax due and owing and willfully failing to pay \$18,985.84 in tax due and owing.
- b. On February 4, 2014, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2013Q4 Form 941 in the name of TK Restaurant Management Inc. reporting \$5,046.37 in tax due and owing and willfully failing to pay \$5,046.37 in tax due and owing.
- c. On May 15, 2014, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2014Q1 Form 941 in the

name of TK Restaurant Management Inc. reporting \$32,107.91 in tax due and owing and willfully failing to pay \$32,107.77 in tax due and owing.

- d. On March 10, 2015, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2014Q2 Form 941 in the name of TK Restaurant Management Inc. reporting \$29,979.00 in tax due and owing and willfully failing to pay \$29,979.00 in tax due and owing.
- e. On October 31, 2014, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2014Q3 Form 941 in the name of TK Restaurant Management Inc. reporting \$29,979.84 in tax due and owing and willfully failing to pay \$29,979.84 in tax due and owing.
- f. On March 6, 2017, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2014Q4 Form 941 in the name of TK Restaurant Management Inc. reporting \$37,146.21 in tax due and owing and willfully failing to pay \$37,146.21 in tax due and owing.
- g. On July 31, 2015, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2015Q2 Form 941 in the name of TK Restaurant Management Inc. reporting \$29,702.84 in tax due and owing and willfully failing to pay \$25,346.12 in tax due and owing.

- h. On October 31, 2015, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2015Q3 Form 941 in the name of TK Restaurant Management Inc. reporting \$27,786.83 in tax due and owing and willfully failing to pay \$16,286.83 in tax due and owing.
- i. On January 31, 2016, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2015Q4 Form 941 in the name of TK Restaurant Management Inc. reporting \$32,203.01 in tax due and owing and willfully failing to pay \$32,203.01 in tax due and owing.
- j. On April 30, 2016, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2016Q1 Form 941 in the name of TK Restaurant Management Inc. reporting \$23,584.03 in tax due and owing and willfully failing to pay \$23,584.03 in tax due and owing.
- k. On July 31, 2016, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2016Q2 Form 941 in the name of TK Restaurant Management Inc. reporting \$30,752.18 in tax due and owing and willfully failing to pay \$30,752.18 in tax due and owing.
- l. On October 31, 2016, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2016Q3 Form 941 in the name of TK Restaurant Management Inc. reporting

\$31,017.86 in tax due and owing and willfully failing to pay \$23,745.80 in tax due and owing.

m. On March 6, 2017, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2016Q4 Form 941 in the name of TK Restaurant Management Inc. reporting \$27,405.00 in tax due and owing and willfully failing to pay \$27,405.00 in tax due and owing.

n. On October 31, 2017, KAREN KOWKABI and GHOLAM KOWKABI caused to be filed a 2017Q3 Form 941 in the name of TK Restaurant Management Inc. reporting \$32,096.26 in tax due and owing and willfully failing to pay \$17,096.00 in tax due and owing.

**E. Federal Employment Tax Debt at the Time of Chapter 7 Liquidations**

17. On August 9, 2018, Rotini, Inc. and TK Restaurant Management, Inc. were liquidated in Chapter 7 bankruptcy. By that date, KAREN KOWKABI and GHOLAM KOWKABI had amassed the following federal employment tax debt from Rotini, Inc. and TK Restaurant Management, Inc., including interest and penalties:

Year	Taxpayer/Entity	Tax Due as of August 9, 2018
2012	Rotini, Inc. - Form 941	27,987.82
2013	Rotini, Inc. - Form 941	85,920.35
2014	Rotini, Inc. - Form 941	155,263.93
2015	Rotini, Inc. - Form 941	97,574.21
2016	Rotini, Inc. - Form 941	87,984.79
2017	Rotini, Inc. - Form 941	70,940.21
2018	Rotini, Inc. - Form 941	25,848.60
2011	Rotini, Inc. - Form 940	8,172.99
2012	Rotini, Inc. - Form 940	4,095.66

2013	Rotini, Inc. - Form 940	9,683.12
2014	Rotini, Inc. - Form 940	2,412.17
2015	Rotini, Inc. - Form 940	915.84
2016	Rotini, Inc. - Form 940	1,076.42
2017	Rotini, Inc. - Form 940	1,966.00
2014	Rotini, Inc. - Form 1120S	1,170.00
2013	TKRM, Inc. - Form 941	36,590.38
2014	TKRM, Inc. - Form 941	172,235.78
2015	TKRM, Inc. - Form 941	90,608.56
2016	TKRM, Inc. - Form 941	132,551.38
2017	TKRM, Inc. - Form 941	91,089.05
2018	TKRM, Inc. - Form 941	25,820.26
2013	TKRM, Inc. - Form 940	147.15
2014	TKRM, Inc. - Form 940	2,710.21
2015	TKRM, Inc. - Form 940	1,311.60
2016	TKRM, Inc. - Form 940	2,033.40
2017	TKRM, Inc. - Form 940	1,291.09
2013	TKRM, Inc. - Form 1120S	2,340.00
2014	TKRM, Inc. - Form 1120S	153.29
2015	TKRM, Inc. - Form 1120S	390.00
		<b>1,140,284.26</b>

18. As a result of the Chapter 7 bankruptcy, the above tax debt was rendered uncollectible against Rotini, Inc. and TK Restaurant Management, Inc. which were liquidated in Chapter 7 bankruptcy.

19. However, the IRS assessed TFRPs against KAREN KOWKABI and GHOLAM KOWKABI for certain amounts of the trust fund portion of taxes owed by Rotini, Inc. and TK Restaurant, Inc. as the “responsible persons” who were responsible for collecting, accounting for, and paying over employment taxes, including trust fund amounts and employers’ matching amounts.

20. On March 31, 2014, the assets of Pezzo Forte, Inc. were sold at auction. Pezzo Forte, Inc. was then liquidated in Chapter 7 bankruptcy. By the time Pezzo Forte, Inc. was liquidated, KAREN KOWKABI and GHOLAM KOWKABI had amassed the following federal employment tax debt, including interest and penalties:

<b>Year</b>	<b>Taxpayer/Entity</b>	<b>Tax Due as of March 31, 2014</b>
2012	Pezzo Forte - Form 941	\$38,011.68
2013	Pezzo Forte - Form 941	\$70,021.71
2010	Pezzo Forte - Form 940	\$5,912.05
2012	Pezzo Forte - Form 940	\$1,306.84
		<b>\$115,252.28</b>

21. As a result of the Chapter 7 bankruptcy, the above federal employment tax debt was rendered uncollectible against Pezzo Forte, Inc.

22. However, the IRS assessed TFRP against GHOLAM KOWKABI and KAREN KOWKABI for certain amounts of the trust fund portion of taxes owed by Pezzo Forte as the “responsible persons” who were responsible for collecting, accounting for, and paying over employment taxes, including trust fund amounts and employers’ matching amounts.

**F. Tax Due and Owing to the IRS**


23. KAREN KOWKABI agrees that the amount currently due to the Internal Revenue Service is **\$1,351,038.51**, which is comprised of the following:

<b>MFT</b>	<b>Form / Penalty</b>	<b>Tax Period</b>	<b>Unpaid Assessed Balance</b>
30	1040	200012	\$ 78,995.39
30	1040	200112	\$ 46,602.58
30	1040	200212	\$ 36,159.45
30	1040	200412	\$ -
30	1040	200512	\$ 55,170.72
30	1040	200612	\$ 14,505.42
30	1040	200712	\$ 13,229.27
30	1040	201112	\$ 4,959.38
30	1040	201312	\$ 4,109.32
30	1040	201412	\$ 7,753.01
30	1040	201512	\$ 8,366.20
30	1040	201612	\$ 3,253.57
30	1040	201712	\$ 1,004.83
30	1040	201812	\$ 12,014.52
30	1040	202112	\$ 13,162.43


35	Shared Responsibility Payment	201712	\$	3,726.01
35	Shared Responsibility Payment	201812	\$	2,420.00
55	TFRP - IRC 6672	199806	\$	3,789.23
55	TFRP - IRC 6672	200206	\$	9,774.92
55	TFRP - IRC 6672	200209	\$	25,904.87
55	TFRP - IRC 6672	200212	\$	26,695.50
55	TFRP - IRC 6672	200303	\$	24,913.63
55	TFRP - IRC 6672	200306	\$	22,142.57
55	TFRP - IRC 6672	200309	\$	27,821.36
55	TFRP - IRC 6672	200312	\$	28,382.75
55	TFRP - IRC 6672	200403	\$	12,274.66
55	TFRP - IRC 6672	200406	\$	11,979.66
55	TFRP - IRC 6672	200606	\$	13,425.25
55	TFRP - IRC 6672	200609	\$	22,303.54
55	TFRP - IRC 6672	200612	\$	25,816.17
55	TFRP - IRC 6672	200703	\$	24,965.10
55	TFRP - IRC 6672	200706	\$	26,019.18
55	TFRP - IRC 6672	200709	\$	15,452.94
55	TFRP - IRC 6672	200803	\$	2,974.92
55	TFRP - IRC 6672	200809	\$	1,393.83
55	TFRP - IRC 6672	200812	\$	15,443.79
55	TFRP - IRC 6672	200903	\$	3,072.63
55	TFRP - IRC 6672	200906	\$	16,902.72
55	TFRP - IRC 6672	200909	\$	2,427.95
55	TFRP - IRC 6672	200912	\$	1,631.48
55	TFRP - IRC 6672	201006	\$	5,716.49
55	TFRP - IRC 6672	201203	\$	7,899.81
55	TFRP - IRC 6672	201206	\$	6,397.82
55	TFRP - IRC 6672	201212	\$	28,129.52
55	TFRP - IRC 6672	201303	\$	28,966.26
55	TFRP - IRC 6672	201306	\$	32,165.57
55	TFRP - IRC 6672	201309	\$	20,023.69
55	TFRP - IRC 6672	201312	\$	38,590.53
55	TFRP - IRC 6672	201403	\$	46,804.94
55	TFRP - IRC 6672	201406	\$	42,896.17
55	TFRP - IRC 6672	201409	\$	37,619.42
55	TFRP - IRC 6672	201412	\$	46,583.20
55	TFRP - IRC 6672	201503	\$	7,803.53
55	TFRP - IRC 6672	201506	\$	27,068.14
55	TFRP - IRC 6672	201509	\$	26,600.45
55	TFRP - IRC 6672	201512	\$	34,491.59

55	TFRP - IRC 6672	201603	\$	23,451.98
55	TFRP - IRC 6672	201606	\$	27,061.37
55	TFRP - IRC 6672	201609	\$	20,183.82
55	TFRP - IRC 6672	201612	\$	28,098.12
55	TFRP - IRC 6672	201703	\$	22,931.91
55	TFRP - IRC 6672	201706	\$	12,559.24
55	TFRP - IRC 6672	201709	\$	29,629.04
55	TFRP - IRC 6672	201712	\$	29,246.53
55	TFRP - IRC 6672	201803	\$	29,248.04
55	TFRP - IRC 6672	201806	\$	13,309.54
55	TFRP - IRC 6672	201809	\$	6,621.04
<b>TOTALS</b>			<b>\$</b>	<b>1,351,038.51</b>

MATTHEW M. GRAVES  
UNITED STATES ATTORNEY  
D.C. Bar No. 481052

By:   
LESLIE A. GOEMAAT  
MA Bar No. 676695  
Assistant United States Attorney  
Fraud, Public Corruption, and Civil Rights  
Section  
U.S. Attorney's Office  
555 4th Street, N.W., Room 5840  
Washington, D.C. 20530  
Office: 202-803-1608  
Leslie.Goemaat@usdoj.gov

STUART M. GOLDBERG  
Acting Deputy Assistant Attorney General

By:   
SARAH C. RANNEY  
Trial Attorney  
NY Bar No. 5050919  
150 M Street NE, Rm. 1.104



Washington, DC 20002  
Office: (202) 515-5616  
Sarah.C.Ranney@usdoj.gov

**Defendant's Acceptance**

I have read this Statement of the Offense and carefully reviewed every part of it with my attorney. I am fully satisfied with the legal services provided by my attorney in connection with this Statement of the Offense and all matters relating to it. I fully understand this Statement of the Offense and voluntarily agree to it. No threats have been made to me, nor am I under the influence of anything that could impede my ability to understand this Statement of the Offense fully.

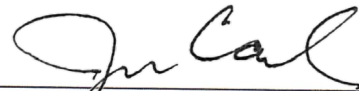
6-6-23  
Date

  
Defendant KAREN KOWKABI


**Defense Counsel's Acknowledgment**

I am Defendant KAREN KOWKABI's attorney. I have reviewed every part of this Statement of the Offense with him. It accurately and completely sets forth the Statement of the Offense agreed to by Defendant, the Department of Justice Tax Division, and the Office of the United States Attorney for the District of Columbia.

6/6/2023  
Date

  
Jessica Carmichael, Esq.

06/06/2023  
Date

  
Zach Deubler, Esq.