



# NEWS RELEASE

OFFICE OF THE UNITED STATES ATTORNEY  
WESTERN DISTRICT OF MISSOURI

**TODD P. GRAVES**

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**FOR IMMEDIATE RELEASE**

## **FORMER BUSINESS OWNER SENTENCED FOR TAX FRAUD, EVADING MORE THAN \$560,000 IN TAXES**

**KANSAS CITY, Mo.** – Todd P. Graves, United States Attorney for the Western District of Missouri, announced that a Kansas City, Mo., woman was sentenced in federal court today on charges of personal and employment tax fraud.

**Dawn Marie Goszewski**, 29, of Kansas City, Mo., was sentenced by U.S. District Judge Fernando J. Gaitan, Jr., this morning to 21 months in federal prison without parole. The court also ordered **Goszewski** to cooperate with the Internal Revenue Service to pay all outstanding amounts owed to the government, including \$281,584 in income tax and \$279,027 in employment tax.

**Goszewski** was president, owner and operator of Culinary Resources since it began in 1998. Culinary Resources was a staffing service for temporary personnel in the food and hospitality industry. The company had approximately 1,100 employees during the course of its operation. The company ceased doing business in 2001.

On July 10, 2003, **Goszewski** pleaded guilty to tax fraud and evasion related to both her personal income tax and her business employment tax.

**Goszewski** admitted that on her 2000 Form 1040 she understated income received from Culinary Resources, Inc., and overstated federal income taxes withheld and the amount of tax refund due and owing. **Goszewski** reported that she received \$250,189 in income from CRI, failing to include another \$335,136 in additional income she received from the company. **Goszewski** also failed to report \$51,278 in income in the form of constructive dividends during the year 2000. Additionally, she admitted to falsely claiming that \$97,917 in income taxes had been withheld from her and her husband's wages and, as a result, received falsely received a \$20,959 refund from the IRS.

**Goszewski** also admitted that she only reported \$16,000 in income from CRI in 2001, but received an additional \$136,571.78 in taxable income from the company.

As a result of those actions, Graves said, **Goszewski** evaded \$281,584 in income taxes that were due and owing from herself and her husband.

**Goszewski** also admitted that for the quarters ending Sept. 30, 1999, through March 31, 2001, with the exception of the quarter ending March 31, 2000, she collected \$279,027.71 from her employees for Social Security taxes, Medicare taxes and federal income taxes. She did not turn that money over to the Internal Revenue Service, Graves said.

The case was prosecuted by Assistant U.S. Attorney Linda Parker Marshall. It was investigated by the Internal Revenue Service and the United States Postal Inspection Service.

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This news release, as well as additional information about the office of the United States Attorney for the Western District of Missouri, is available on-line at  
[www.usdoj.gov/usao/mow](http://www.usdoj.gov/usao/mow)