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

Alexandria Division

UNITED STATES OF AMERICA v. IBRAHEEM SABRI SAMIRAH *Defendant*.	Case No. 1:25-cr-210

POSITION OF THE UNITED STATES WITH RESPECT TO SENTENCING

At a time of immense economic hardship and uncertainty, the defendant, Ibraheem Sabri Samirah, stole from a government program designed to combat the economic hardships caused by the COVID-19 pandemic. The defendant submitted a fraudulent Paycheck Protection Program ("PPP") loan and used the taxpayer funded loan proceeds to enrich himself. The defendant executed this fraud scheme during his term as an elected representative in the Virginia House of Delegates. Thus, the defendant was stealing federal tax dollars at the same time he was deciding how to spend Virginia tax dollars.

The United States, through undersigned counsel, in accordance with 18 U.S.C. § 3553(a) and the United States Sentencing Commission, Guidelines Manual ("Guidelines" or "USSG"), files this Position of the United States with Respect to Sentencing of defendant Ibraheem Sabri Samirah (hereinafter "the defendant" or "Samirah"). The United States reviewed the Presentence Investigation Report ("PSR") and the computations of the United States Probation Officer ("USPO"). The USPO calculated a total combined offense level of **9** for the defendant, resulting in an advisory guidelines range of **4-10 months** (Samirah is in criminal history category I). The United States agrees with the PSR's calculations.

For the reasons set forth below, the United States respectfully submits that a term of imprisonment at the low end of guideline range would be reasonable and appropriate under 18 U.S.C. § 3553(a). The United States also seeks an Order of Restitution in the amount of **$88,523.94.**[1] The Court also already entered an Order of Forfeiture in the amount of $83,300, which reflect the proceeds Samirah derived from the offense.

I. BACKGROUND

A. The Pandemic

The pandemic was a time characterized not only by a serious disease but also by true economic uncertainty. The fear felt at the time is hard to remember now – there were concerns about the country falling into an economic depression during the first few months of the pandemic. Millions of Americans lost their jobs seemingly overnight. 23.1 million Americans were unemployed in April 2020.[2] The U.S. real gross domestic product (GDP) "fell by 8.9 percent in the second quarter of 2020 … the largest single-quarter contraction in more than 70 years." [3]

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[1] The United States will be filing a separate Motion for Entry of the Restitution Order and Proposed Restitution Order.

[2] "Unemployment rate rises to record high 14.7 percent in April 2020," U.S. Bureau of Labor Statistics, available at https://www.bls.gov/opub/ted/2020/unemployment-rate-rises-to-record-high-14-point-7-percent-in-april-2020.htm (last accessed October 16, 2025).

[3] The U.S. Economy and the Global Pandemic, Chapter 3, (April 26, 2022, 4:00 p.m.), page 4, available at https://bidenwhitehouse.archives.gov/wp-content/uploads/2022/04-Chapter-3-new.pdf (last accessed October 16, 2025).

In response to the looming financial peril threatening the country, Congress passed the Coronavirus Aid, Relief, and Economic Security Act, more commonly known as the "CARES ACT." Pub. L. No. 116-136, 134 Stat. 281 (2020) in March of 2020. The CARES Act generously made billions of government-guaranteed loans available to qualified small businesses through the Paycheck Protection Program ("PPP"). These loans would be forgiven entirely if the loan proceeds were used on a narrow list of expenses designed to help struggling businesses survive such as payroll, utilities, rent, and employee health care expenses. PSR at ¶ 18. To qualify for a PPP loan, an applicant had to meet certain criteria designed to ensure that the program's assets would be used to forestall widespread layoffs and economic collapse. The amount approved for the PPP loans was a function of the applicant's historic payroll costs. *Id*.

B. Offense Conduct

The defendant applied for a PPP loan of $83,300 for his business, NOVA Healthy Smiles (NHS) on or about May 12, 2020. On the loan application form, Samirah listed himself as the primary contact for the loan. He falsely represented that NHS had four employees and an average monthly payroll of $33,333.32 and that the purpose of the loan was for payroll, lease/mortgage interest, and utilities. He made other false certifications throughout the loan application. PSR at ¶¶ 24-25.

Samirah took multiple steps to execute this fraud scheme. He submitted several supporting documents with the fraudulent PPP loan application, including W-4 forms (Employee's Withholding Certificate), Payroll Journals, and Paychex payroll reports for January and February 2020. Samirah falsely represented that NHS paid the four purported employees' payroll in January 2020 and February 2020 and backdated documents to support his fraud scheme. Specifically, the defendant issued paychecks for "Salary for January" purportedly dated "1/31/2020" and "Salary for February" purportedly dated "2/29/2020," even though NHS did not have its financial account established until May 7, 2020 and did not run payroll journals for those periods until May 2020. PSR at ¶¶ 27-29.

Samirah then caused the individuals that he sent the monies to, the purported Employee 1, Employee 2, and Employee 3, to transfer the fraudulent funds back to him. In short, the defendant used these three individuals' accounts to launder the fraud funds. *See* PSR ¶¶ 31-36.

For example, on May 23, 2020, an account was opened at PNC Bank in the name of Employee 1. On May 26, 2020, two checks for $7,695.83 each, drawn from the NHS business account at TD Bank, were deposited in Employee 1's checking account at PNC Bank. One of these checks (check # 0100 drawn from the NHS business account at TD Bank) was dated January 31, 2020, and bore the note "January Salary." The second check (check #0098 drawn from the NHS business account at TD Bank) was dated February 29, 2020, and bore the note "February Salary." These two checks posted to the account on May 26, 2020, and comprised the total sum of $15,391.66 in Employee 1's PNC Bank account.

Also on May 23, 2020, an account was opened at JP Morgan Chase Bank (JPMC) in the name of Employee 2. On June 8, 2020, two checks for $7,695.83 each were deposited to the account via an ATM in Falls Church, Virginia, which comprised the total amount of $15,391.66 in Employee 2's JPMC account. One of those checks (check # 1024 drawn from the NHS business account at TD Bank) was dated January 31, 2020, and bore the note "January Salary." The second check (check # 1025 drawn from the NHS business account at TD Bank) was dated February 29, 2020, and bore the note "February Salary."

Between June 3, 2020, and June 11, 2020, there were 16 ATM withdrawals from Employee 1's PNC Bank account for a total amount withdrawn of $11,000 in cash. These ATM withdrawals all occurred at ATMs in Virginia and Washington, D.C.[4] Between June 10, 2020, and June 11, 2020, there were four ATM withdrawals from Employee 2's JPMC account for a total amount withdrawn of approximately $4,300 in cash. The total amount of cash withdrawn from Employee 1's account and Employee 2's account for this time period was $15,300. On June 10, 2020, a cash deposit was made to Samirah's personal TD Bank account in a counter transaction for $9,800; on June 11, 2020, a cash deposit was made to SAMIRAH's personal Bank of America account in an ATM transaction for $5,540.

Furthermore, between June 15, 2020, and June 16, 2020, there were six ATM withdrawals from Employee 1's PNC Bank account for a total amount withdrawn of $4,340. On June 16, 2020, a cash deposit was made to Samirah's personal Bank of America account in a counter transaction for exactly $4,340. These are just a few examples of the efforts that Samirah made to launder the fraud proceeds, others are detailed in the Statement of Facts and in the PSR. *Id.*

On or about August 16, 2021, the defendant electronically signed and transmitted the PPP forgiveness application to Sonabank. Sonabank submitted the PPP forgiveness application to travel to the SBA's cloud-based platform, Summit, via a cloud server located in Oregon. PSR at ¶ 37. The defendant's fraud scheme caused a loss of approximately $83,000. *Id.* at ¶ 39.

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[4] However, the individual who was listed as the purported Employee 2 lived in Illinois at the time. A review of Employee 1's personal bank account at Bank of America shows consistent charges in northeastern Illinois throughout those same time periods.

II. GUIDELINES CALCULATION

Although the Supreme Court rendered the federal Sentencing Guidelines advisory in *United States v. Booker*, it held that a sentencing court must "consult [the] Guidelines and take them into account when sentencing." 543 U.S. 200, 264 (2005); *see also United States v. Clark*, 434 F.3d 684, 685 (4th Cir. 2006). The Supreme Court directed district courts to "begin all sentencing proceedings by correctly calculating the applicable Guidelines range." *Gall v. United States*, 552 U.S. 38, 49 (2007). The "Guidelines should be the starting point and the initial benchmark," but the sentencing court must also "consider all of the [18 U.S.C.] § 3553(a) factors" in determining the appropriate sentence. *Id.* at 49-50; *see also Clark*, 434 F.3d at 685.

Based on the plea agreement reached between the parties and the PSR, the government submits that the appropriate Guidelines Total Offense Level is 9 resulting in a Guidelines range of 4 to 10 months of incarceration. The total offense level of 9 results from the following:

Base Offense Level (USSG § 2B1.1(a)(1))	**7**
Adjustments	
Loss between $40,000 and $95,000 (USSG § 2B1.1(b)(1)(D))	+6
Acceptance of Responsibility (USSG § 3E1.1(a))	-2
Zero-Point Offender (USSG § 4C1.1(a)-(b))	-2
Total Offense Conduct	**9**

III. THE FACTORS SET FORTH IN SECTION 3553(A) AND RECOMMENDED SENTENCE

After calculating the appropriate guidelines range, "the court must 'determine whether a sentence within that range . . . serves the factors set forth in § 3553(a) and, if not, select a sentence [within statutory limits] that does serve those factors." *United States v. Moreland*, 437 F.3d 424, 432 (4th Cir. 2006). Pursuant to 18 U.S.C. § 3553(a), the Court should consider: (1) the nature and circumstances of the offense and the history and characteristics of the defendant; (2) the need for the sentence imposed to, among other things, reflect the seriousness of the offense and adequately deter criminal conduct; (3) the kinds of sentences available; (4) the Sentencing Guidelines; (5) policy statements issued by the Sentencing Commission; (6) the need to avoid unwarranted sentence disparities among defendants with similar records found guilty of similar conduct; and (7) the need to provide restitution to victims of the offense. Ultimately, the sentence imposed must meet a standard of reasonableness. *See Booker*, 543 U.S. at 260-61. The advisory guidelines range is an important starting point because it captures the seriousness of the offense. *United States v. Goff*, 501 F.3d 250, 257 (3d Cir. 2007) ("[T]he Guidelines reflect a carefully considered assessment of the seriousness of federal crimes").

A. The Nature, Circumstances, and Seriousness of the Offense

During a time of unprecedented uncertainty when millions of Americans were struggling, Samirah obtained a pandemic relief loan by fraud. The defendant's actions were not a mistake, a misunderstanding or undertaken in good faith. The defendant had other legal options to seek funding for his business, NHS. Instead, choose to take advantage of a government program.

The circumstances surrounding Samirah's criminal conduct are particularly troubling as he used a generational tragedy to enrich himself through fraud. The Court should give great weight to this factor in imposing a carceral sentence. *See Gall*, 522 U.S. at 59 (holding it was "quite reasonabl[e]" for the sentencing for the sentencing court to have "attached great weight" to a 3553(a) factor.); *see also Kimbrough v. United States*, 552 U.S. 85, 111 (2007) (holding that appellate court should not find the sentencing court's reliance on a single factor unreasonable, so long as the court imposes a sentence sufficient, but not greater than necessary to accomplish the sentencing goals advanced in § 3553(a)(2)") (internal quotation marks omitted); *see also United States v. Pauley*, 511 F.3d 468, 476 (4th Cir. 2007) (permitting a district court to "reasonably accord significant weight to a single sentencing factor in fashioning its sentence.")

B. The Defendant's History and Characteristics

The government realizes that there are mitigating circumstances surrounding the defendant. The Court must balance these mitigating circumstances against Samirah's own choices and actions within the fraud scheme. However, the defendant's history and characteristics also support a sentence of incarceration. Even though Samirah has no criminal history, the efforts he undertook to receive and launder these fraud funds, and the fact that he executed this when he was elected to public office, and held a position of trust with the voters, suggest that only a custodial sentence will serve as a just punishment.

The fact that Samirah executed this fraud scheme while he was an elected representative is significant by itself. As an elected Virginia-state representative Samirah was responsible for making numerous decisions regarding public policies and the expenditures of taxpayer dollars. He knows the important role that government programs play in our society and how these programs can provide critical assistance to people in need. In short, he knows the value of a tax dollar much more than most fraud defendants who come before this Court.

The efforts that Samirah undertook to ensure the success of the fraud scheme are also noteworthy. The defendant involved multiple individuals in this fraud scheme. As the Statement of Facts details, Samirah wrote checks to different purported employees and ensured that these checks were deposited into accounts held in these individuals' names. More importantly, Samirah also ensured that these loan proceeds were laundered back to his control. Samirah caused numerous financial transactions to be conducted to ensure that the fraudulent loan proceeds would be disguised and ultimately returned to him.

C. Need to Deter Future Criminal Conduct and Promote Respect for the Law

The defendant exploited governmental efforts to aid those in need, for his own financial gain. His actions are serious, and their impact extends beyond this case. Each time federal benefits are obtained through fraud it misappropriates taxpayer dollars and shakes public confidence in government. Samirah's conduct demonstrates a disregard for the law and a failure to appreciate the purpose of pandemic relief loans.

Thus, a significant, but not excessive sentence, is needed to deter the defendant and others, from engaging in similar conduct. Absent a meaningful term of imprisonment, general deterrence – "the effort to discourage similar wrongdoing by others through a reminder that the law's warnings are real and that the grim consequences of imprisonment is likely to follow" – will not be achieved. *United States v. Bergman*, 416 F. Supp. 496, 499 (S.D.N.Y. 1976). Due to the prevalence of government program fraud, the United States often lacks the resources to investigate and prosecute all bad actors. Accordingly, general deterrence is critically important to dissuading others from engaging in similar conduct. *See United States v. Morgan*, 635 F. App'x. 423, 450 (10th Cir. 2015) ("General deterrence comes from a probability of conviction and significant consequences. If either is eliminated or minimized, the deterrent effect is proportionally minimized.").

Congress recognized that general deterrence is particularly important in the context of white-collar crime and "emphasized the critical deterrent value of imprisoning serious white collar criminals, even when the criminals might be unlikely to commit another offense." *United*

States v. Sample, 901 F.3d 1196, 1200 (10th Cir. 2018); *see also United States v. Livesay*, 587 F.3d 1274, 1279 (11th Cir. 2009) (cleaned up) ("[I]n enacting § 3553, Congress was especially concerned that prior to the Sentencing Guidelines, major white collar criminal often were sentence to small fines and little or no imprisonment.")

Pandemic relief loan frauds are deliberate and calculated crimes of choice. They are therefore more susceptible to general deterrence and more in need of a significant sentence to achieve that deterrence. *United States v. Martin*, 455 F.3d 1227, 1240 (11th Cir. 2006) (finding that crimes that are "rational, cool, and calculated" rather than "crimes of passion or opportunity" are "prime candidates for general deterrence") (citation omitted). Moreover, crimes like this are lucrative and can be difficult to detect. *See*, *e.g.*, *United States v. Hefferman*, 43 F.3d 1144, 1149 (7th Cir. 1994) ("Considerations of (general) deterrence argue for punishing more heavily those offense that either are lucrative or are difficult to detect and punish, since both attributes go to increase the expected benefits of a crime and hence the punishment required to deter it.")

A sentence of incarceration is, therefore, necessary to send the appropriate message to the defendant—and more importantly, to others—that those who engage in this conduct will be held accountable. And this type of fraud appears to have been rampant: as much as $136 Billion in PPP funds and $64 Billion in EIDL funds were stolen by people like Samirah.[5] This Court should impose a sentence to deter the defendant and others from repeating similar crimes.

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[5] "Government Watchdog Estimates U.S. Lost $200 billion to COVID Fraud," by Erin Doherty, Axios, available at https://www.axios.com/2023/06/27/covid-relief-fraud-inspector-general-sba (last visited October 16, 2025) (quoting the Small Business Administration's Office of Inspector General's report.)

D. Avoid Unwarranted Sentencing Disparities

The defendant's guidelines are modest. A sentence at the low end of his guideline range is appropriate and reflects the seriousness of his criminal conduct. A sentence that bears some relationship to the guidelines, adjusted downward for reasons stated in the government's sealed filing, is best calculated to avoid unwarranted sentencing disparities. As the Seventh Circuit has noted, "[s]entencing disparities are at their ebb when the Guidelines are followed, for the ranges are themselves designed to treat similar offenders similarly." *United States v. Boscarino*, 437 F.3d 634, 638 (7th Cir. 2006).

CONCLUSION

Based on the 18 U.S.C. § 3553(a) factors, a sentence of incarceration at the low-end of the guideline range and entry of a restitution order are necessary and entirely appropriate in this case. While loss amount attributable to this fraud scheme is admittedly low, the sentence should still account for the defendant's wrongdoing. Given the conduct at issue in this case, the government would urge the Court to resist any sentence of probation or mere home confinement and impose some type of custodial sentence. Such a sentence is reasonable and accounts for each of the factors set forth in 18 U.S.C. § 3553(a).

Lindsey Halligan
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/s/
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CERTIFICATE OF SERVICE

I hereby certify that on October 16, 2025, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will send a notification of that electronic filing (NEF) to all counsel of record.

A copy has also been sent via email to:

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