

ID: CCA\_2018041713174320

UILC: 6201.01-06

Number: **201818016**

Release Date: 5/4/2018

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**From:** [REDACTED]

**Sent:** Tuesday, April 17, 2018 1:17:44 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** FW: Counsel Opinion-RBA Collection -- POSTN-112136-18

Good morning,

We took a look at this case and both Judgment and Commitment Orders and although the cases have separate docket numbers, we would recommend treating them as a single consolidated case for the purposes of 18 USC 3664(i) and IRM 5.1.5.18.3. After consulting with Tax Division, we think that the judge considers the cases to be linked (see pp. [REDACTED] order, which mentions the term of incarceration and the restitution that was ordered in the tax case). Also, the tax case included a charge for [REDACTED], and the restitution order for the non-government victims came from a [REDACTED]. Given the case linkage, we think the safe course of action is to assume that 18 USC 3664(i) (and IRM 5.1.5.18.3 which was modeled from 18 USC 3664(i)) prevents the IRS from recovering until the third-party, non-federal victims have been fully compensated. Therefore, we do not think the IRS should pursue collection from the taxpayer at this time. Please let us know if you have any questions and would like to discuss.

Thanks,