

ID: CCA\_2020111810055044

UILC: 6201.01-06

Number: **202118015**

Release Date: 5/7/2021

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**From:** [REDACTED]

**Sent:** Wednesday, November 18, 2020 10:05:50 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Request for counsel review for Westbrooks-

The IRS is obliged only to assess and collect restitution during the period of supervised release. This is technically not a Westbrooks case because the district court had authority to impose restitution independently. However, the district court did not do so in this case. The judgment describes the restitution imposed solely as a condition of supervised release and not under the portion that describes the rest of the sentence. We also confirmed from the Department of Justice that the government's understanding was that restitution was imposed solely as a condition of supervised release. Accordingly, for the reasons stated in [PMTA 2018-19](#), the IRS is obliged to only assess and collect restitution during the period of supervised release.

Please call if you have further questions about this matter.