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From: [REDACTED]
Sent: Wednesday, July 22, 2020 2:55:05 PM
To: [REDACTED]
Cc: [REDACTED]
Bcc:
Subject: RE: Potential Westbrooks case-

The entire amount of restitution ordered in this case with respect to [REDACTED] is not subject to the Westbrooks limitations on assessment and collection. The defendant was convicted on two counts set forth in the indictment: Count [REDACTED] was for conspiracy to commit tax fraud, and Count [REDACTED] was for aiding and abetting the filing of a false return for [REDACTED], for [REDACTED] in [REDACTED].

The conduct alleged in Count [REDACTED] was that [REDACTED] and others conspired, starting in [REDACTED] and continuing up to the date of the indictment in [REDACTED], to defraud the United States “for the purpose of impeding, impairing, obstructing, and defeating the lawful functions of the IRS in the ascertainment, computation, assessment, and collection of the revenue, [including] . . . corporate income taxes.” The actions by which [REDACTED] and the co-conspirators were alleged to have carried out the conspiracy included:

- causing adjustments to be made to the books and records of [REDACTED] to understate gross receipts (indictment paragraph [REDACTED]), and
- preparing and filing, and causing to be prepared and filed, false and fraudulent returns for, among others, [REDACTED] (indictment paragraph [REDACTED]).

[REDACTED], is one of [REDACTED]. Thus Count [REDACTED] includes all of the conduct alleged in Count [REDACTED]: Count [REDACTED] includes causing [REDACTED] to understate gross income and file false returns, and Count [REDACTED] was for causing [REDACTED] to file a false return by understating gross income. So all of the restitution imposed in the judgment was for conduct covered by the Title 18 count (Count [REDACTED]). It is, therefore, not subject to the Westbrooks limitations.

Please call if you have further questions about this matter.