

ID: CCA_2020070912254744

UILC: 6201.01-06

Number: **202141014**

Release Date: 10/15/2021

From: [REDACTED]

Sent: Thursday, July 9, 2020 12:25:47 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Counsel needs to determine if assessable? - - 3

The restitution ordered in this case must be assessed under IRC 6201(a)(4). The indictment shows that the defendant conspired with others to file false tax returns and generate fraudulent refunds to which the defendant was not entitled. Consistent with Q&A 2 of Chief Counsel Notice 2011-018, *The Assessment and Collection of Criminal Restitution*, this is 'traceable to a tax imposed by Title 26' and is assessable.

The fact that the judgment does not specifically provide that restitution is payable to the IRS does not affect whether or not the restitution is assessable. The government is the only victim in this case, so there is no question that the restitution is for the tax loss.

Please call if you have further questions on this matter.