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From: [REDACTED]

Sent: Monday, March 22, 2021 17:44:51

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Another possible not-Westbrooks case

This is not a Westbrooks case. The defendant was convicted (among other counts) of one count of subscribing a false return and one count of conspiring to defraud the United States. The restitution payable to the IRS shown under Criminal Monetary Penalties expressly states that the restitution is for both the conspiracy count and the false-return count. In addition, the affirmative acts in furtherance of the conspiracy both involved filing the defendant's income tax return for a certain year, and the false-return count involved filing a false return for the same year. Accordingly, the same conduct alleged for the conspiracy count was alleged for the false return count, and the restitution is therefore attributable to both. Restitution to the government was therefore mandatory under MVRA and we would conclude that it was imposed as an independent part of the sentence.

Please call if you have further questions about this matter.