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Release Date: 10/22/2021

From: [REDACTED]
Sent: Monday, May 3, 2021 15:42:00

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: CI Closing Package

I agree that this is not a Westbrooks case. The defendant was convicted of conspiracy to defraud the United States under Title 18, United States Code, and five counts of aiding and assisting in the preparation of false federal income tax returns under Title 26, United States Code. The overt acts alleged in the indictment for the Title 18 count include preparing each of the false returns with which the defendant was alleged to have aided and assisted in preparing in each of the Title 26 counts – you can see this if you compare the paragraphs identifying (by initials) the taxpayers in the overt acts with the taxpayers identified for each of the Title 26 counts. The conduct alleged for the Title 18 count thus embraces all of the conduct alleged for the Title 26 counts, and the restitution, being ordered as much for the Title 18 count as for the Title 26 counts, was within the district court's authority to impose as an independent part of the sentence under the Mandatory Victims Restitution Act.

Please call if you have any further questions about this matter.