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Cc:

Subject: Deceased Promoters

The 6700 and 6701 penalties can be assessed against promoters or preparers after death. The case is *Reiserer v. U.S.*, 479 F.3d 1160 (9th Cir. 2007). The Court held that these penalties are civil rather than criminal. While criminal penalties die with the promoter, civil penalties survive and can be assessed and collected from the promoter's estate. This position regarding the assessment of penalties against a deceased promoter has been cited recently in CCA 201039028.

If you have any further questions, please let me know.