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**From:** [REDACTED]

**Sent:** Thursday, December 10, 2020 7:06:48 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Assessable Restitution Question

There is no assessable restitution in this judgment. The plea agreement shows the amount of restitution payable to the non-government victim was \$ \_\_\_\_\_, and this is the exact amount determined by the court in the judgment. The court imposed no restitution for the Title 26 count. While the plea agreement suggests that there would be a separate restitution order, none was made. Because no restitution was ordered in connection with the tax loss, there is no amount of restitution for which an assessment can be made under section 6201(a)(4).

We consulted with Branch 4 of the Office of the Associate Chief Counsel, Procedure & Administration, and the Department of Justice in answering this question. Please call if you have further questions on this matter.