

ID: CCA\_2020060914420344

UILC: 6201.01-06

Number: **202141011**

Release Date: 10/15/2021

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**From:** [REDACTED]  
**Sent:** Tuesday, June 9, 2020 2:42:03 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Bcc:**  
**Subject:** RE: Westbrooks

Because there is no plea agreement in this case, then to the extent the defendant was sentenced to pay restitution for a tax-related Title 18 crime, the IRS can assess that restitution at any time. The balance of the restitution, for which there is no Title 18 offense but only Title 26 offenses, is subject to the *Westbrooks* limitations and can only be assessed and collected during the period of supervised release.

Here, the defendant was sentenced to pay restitution in part for a tax-related Title 18 crime, namely [REDACTED], as well as a number of other Title 26 crimes which related to other tax liabilities. Only the portion of the restitution attributable to [REDACTED] tax (count [REDACTED] of the superseding indictment) is not subject to the *Westbrooks* limitation on assessment and collection. The [REDACTED] liabilities are subject to the *Westbrooks* limitation.

Please feel free to call if you have further questions about this. We did discuss this case with P&A and with DOJ.