

ID: CCA\_2021032308335944

UILC: 6201.01-06

Number: **202141020**

Release Date: 10/15/2021

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**From:** [REDACTED]  
**Sent:** Tuesday, March 23, 2021 08:33:59  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Bcc:**  
**Subject:** RE: Is this Westbrooks?

This is not a Westbrooks case. The defendant was convicted on four counts: one count of conspiracy to defraud the United States under Title 18, and three counts of subscribing false returns under Title 26. The indictment lists certain overt acts in furtherance of the conspiracy, which included subscribing false returns for each of the three years covered by the latter counts (and other overt acts involving concealment of income for each of those years). The conduct covered by the Title 18 count includes the conduct covered by each of the Title 26 counts, so that the restitution was imposed for the Title 18 count as much as for the Title 26 counts. There is no indication that the district court intended to limit the restitution obligation to a condition of supervised release: the restitution obligation is due immediately upon entry of the amended judgment. Because restitution was imposed for a Title 18 crime for which restitution was mandatory under the MVRA, we conclude that the district court had the power to, and did, impose restitution as an independent part of the sentence and not as a condition of supervised release.

Please call if you have further questions about this matter.