



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

CRIMINAL INVESTIGATION

March 22, 2010

The Honorable William K. Sessions, III, Chair
United States Sentencing Commission
One Columbus Circle, N.E.
Suite 2-500, South Lobby
Washington, DC 20002

RE: Internal Revenue Service Criminal Investigation Comments to Proposed Amendment to the Sentencing Guidelines (Jan. 21, 2010) re: Alternatives to Incarceration, Part B

Dear Judge Sessions:

The United States Sentencing Commission (the "Commission") promulgated its Proposed Amendments to the Sentencing Guidelines dated January 21, 2010, and proposed several amendments, including alternatives to incarceration, Parts A and B. Specifically, the Part B amendment would amend the Sentencing Table in Chapter Five, Part A:

- (1) by increasing Zone B by one level in each of Criminal History Categories I through VI (so that Zone B contains offense levels 9-11 in Criminal History Category I; 6-10 in Criminal Category II; 5-9 in Criminal History Category III; 4-7 in Criminal History Category IV; 3-6 in Criminal History Category V; and 2-5 in Criminal History Category VI), and, correspondingly, by removing each such offense level from Zone C; and
- (2) by increasing Zone C by one level in each of Criminal History Categories I through VI (so that Zone C contains offense levels 12-13 in Criminal History Category I; 11-12 in Criminal History Category II; 10-11 in Criminal History Category III; 8-9 in Criminal History Category IV; 7 in Criminal History Category V; and 6 in Criminal History Category VI).

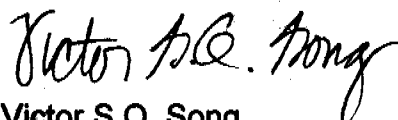
The Internal Revenue Service Criminal Investigation (CI) affirmatively objects to such proposed amendment for Alternatives to Incarceration, Part B, to expand Zones B and C in the Sentencing Table in Chapter Five by one level each.

The criminal tax laws are designed to protect the public interest in preserving the integrity of the nation's tax system. Criminal tax prosecutions serve to punish the violator and promote respect for the tax laws. Because of the limited number of criminal tax prosecutions relative to the estimated incidence of such violations, deterring others from violating the tax laws is a primary consideration underlying the Guidelines. See USSG § 2T1.1, Introductory Commentary.

The Guidelines for tax offenses were "intended to reduce disparity in sentencing for tax offenses and to somewhat increase average sentence length. As a result, the number of purely probationary sentences [would] be reduced." See USSG § 2T1.1, Commentary. IRS CI believes that the proposed amendment would substantially increase the number of tax offenders who would receive only probation and not terms of imprisonment. Such reduced sentences may negate general respect and compliance with the tax laws.

Accordingly, IRS CI strongly opposes such proposed change. Alternatively, any Zone changes contemplated by Part B of the proposed amendments should exclude tax offenses.

Sincerely,



Victor S.O. Song
Chief, Criminal Investigation