## U.S. DEPARTMENT OF JUSTICE

## Tax Division

## CRIMINAL TAX MANUAL



## Updated 2020

Richard E. Zuckerman Principal Deputy Assistant Attorney General Tax Division

Editor-in-Chief:
S. Robert Lyons
Chief
Criminal Appeals & Tax Enforcement Policy Section
Tax Division

Managing Editors:
Joseph B. Syverson
Katie Bagley
Trial Attorneys
Criminal Appeals & Tax Enforcement Policy Section
Tax Division

**Contributors** 

**Table of Contents**