

TABLE OF CONTENTS

Part S — Money Laundering and Monetary Transaction Reporting	298
Part T — Offenses Involving Taxation	304
1. Income Taxes, Employment Taxes, Estate Taxes, Gift Taxes, and Excise Taxes (Other Than Alcohol, Tobacco, and Customs Taxes)	304
2. Alcohol and Tobacco Taxes	313
3. Customs Taxes	314
4. Tax Table	316
Part U — [Not Used]	316
Part V — [Not Used]	316
Part W — [Not Used]	316
Part X — Other Offenses.....	317
1. Conspiracies, Attempts, Solicitations	317
2. Aiding and Abetting	320
3. Accessory After the Fact	320
4. Misprision of Felony.....	321
5. All Other Felony Offenses and Class A Misdemeanors	322
6. Offenses Involving Use of a Minor in a Crime of Violence	324
7. Offenses Involving Border Tunnels and Submersible and Semi-Submersible Vessels	325
Part Y — [Not Used]	326
Part Z — [Not Used]	326
CHAPTER THREE	
ADJUSTMENTS	327
Part A — Victim-Related Adjustments	327
Part B — Role in the Offense	333
Part C — Obstruction and Related Adjustments	340
Part D — Multiple Counts	345
Part E — Acceptance of Responsibility	357
Part F — Early Dispositions Programs	360
CHAPTER FOUR	
CRIMINAL HISTORY AND CRIMINAL LIVELIHOOD.....	361
Part A — Criminal History.....	361
Part B — Career Offenders and Criminal Livelihood	373
Part C — Adjustment for Certain Zero-Point Offenders	384