

§§2T1.2 – 2T1.3. [Deleted]

<i>Historical Note</i>	<p>Section 2T1.2 (Willful Failure To File Return, Supply Information, or Pay Tax), effective November 1, 1987, and amended effective November 1, 1989 (amendments 224, 225, 226, and 227), November 1, 1990 (amendment 343), and November 1, 1991 (amendment 408), was deleted by consolidation with §2T1.1 effective November 1, 1993 (amendment 491).</p> <p>Section 2T1.3 (Fraud and False Statements Under Penalty of Perjury), effective November 1, 1987, and amended effective November 1, 1989 (amendments 228, 229, and 230), November 1, 1990 (amendment 343), and November 1, 1991 (amendment 426), was deleted by consolidation with §2T1.1 effective November 1, 1993 (amendment 491).</p>
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§2T1.4. Aiding, Assisting, Procuring, Counseling, or Advising Tax Fraud

(a) Base Offense Level:

- (1) Level from §2T4.1 (Tax Table) corresponding to the tax loss; or
- (2) **6**, if there is no tax loss.

For purposes of this guideline, the “tax loss” is the tax loss, as defined in §2T1.1, resulting from the defendant’s aid, assistance, procurement or advice.

(b) Specific Offense Characteristics

- (1) If (A) the defendant committed the offense as part of a pattern or scheme from which he derived a substantial portion of his income; or (B) the defendant was in the business of preparing or assisting in the preparation of tax returns, increase by **2** levels.
- (2) If the offense involved sophisticated means, increase by **2** levels. If the resulting offense level is less than level **12**, increase to level **12**.

Commentary

Statutory Provision: 26 U.S.C. § 7206(2) (other than a violation based upon 26 U.S.C. § 6050I).

Application Notes:

1. For the general principles underlying the determination of tax loss, *see* §2T1.1(c) and Application Note 1 of the Commentary to §2T1.1 (Tax Evasion; Willful Failure to File Return, Supply Information, or Pay Tax; Fraudulent or False Returns, Statements, or Other Documents). In certain instances, such as promotion of a tax shelter scheme, the defendant may advise other persons to violate their tax obligations through filing returns that find no support in the tax laws. If this type of conduct can be shown to have resulted in the filing of false returns (regardless of whether the principals were aware of their falsity), the misstatements in all such returns will contribute to one aggregate “tax loss.”