

## FOREWORD

This Seventh Edition of the *Criminal Tax Manual* constitutes a major revision of the Manual. This edition includes revisions of every previous chapter and new sections on topics such as tax money laundering, sentencing guidelines and policies, foreign evidence, Tax Division directives, and a criminal tax trial outline. This comprehensive guide for federal law enforcement officials is the result of the efforts of numerous former and current members of the Criminal Enforcement Sections. The team members and contributors for this Seventh Edition, who are listed on the following page, were awarded the first annual Barrister's Award by Assistant Attorney General Loretta C. Argrett in recognition of their efforts and this outstanding product.

The onerous day-to-day responsibility for coordinating the revision of this Manual fell to Michael Karam, a 16-year member of the Tax Division, currently serving in the Criminal Appeals and Tax Enforcement Policy Section (CATEPS). He was supervised in this effort by Robert Lindsay, chief of CATEPS, who established the overall direction of this revision and who worked innumerable late hours and weekends on this project. The Tax Division also owes special thanks to the computer expertise of Tony Whitley and Alan Hechtkopf and to the diligent efforts of Sharon L. Sammons, Joyce A. Sanderlin, Sherri L. Spencer, Anita Davis, Stacey Wentela, Flora Brown, and Lorna Hall, who made the final and timely production of these volumes possible.

The Tax Division hopes that all who consult this Manual will find it useful as you continue the great traditions of those law enforcement officials who have sought to enhance voluntary compliance through the resolute and fair enforcement of the criminal tax laws. **1**

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Mark E. Matthews  
Deputy Assistant Attorney General  
Tax Division

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**1** The contents of this Manual provide an internal guide to federal law enforcement officials. Nothing in it is intended to create any substantive or procedural rights, privileges or benefits enforceable in any administrative, civil or criminal matter by any prospective or actual witnesses or parties. See *United States v. Caceres*, 440 U.S. 741 (1979).