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Appendix A:

Fourth Circuit Order and Judgment, United States v. Boggs,

No. 25-6347 (2/24/2026)

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 25-6347

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

RICHARD BOGGS,

Defendant - Appellant.

Appeal from the United States District Court for the District of South Carolina, at Columbia. Cameron McGowan Currie, Senior District Judge. (3:22-cr-00221-CMC-1)

Submitted: February 19, 2026 Decided: February 24, 2026

Before WYNN and HARRIS, Circuit Judges, and TRAXLER, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Richard E. Boggs, Appellant Pro Se.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Richard E. Boggs appeals the district court's order denying his motions to amend and correct the court's order denying his motions to void his criminal judgment and the restitution included in that judgment. We have reviewed the record and find no reversible error. Accordingly, we affirm the district court's order. *United States v. Boggs*, No. 3:22-cr-00221-CMC-1 (D.S.C. Apr. 16, 2025). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

AFFIRMED

FILED: February 24, 2026

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 25-6347
(3:22-cr-00221-CMC-1)

UNITED STATES OF AMERICA

Plaintiff - Appellee

v.

RICHARD BOGGS

Defendant - Appellant

JUDGMENT

In accordance with the decision of this court, the judgment of the district court is affirmed.

This judgment shall take effect upon issuance of this court's mandate in accordance with Fed. R. App. P. 41.

/s/ NWAMAKA ANOWI, CLERK

FILED: February 24, 2026

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 25-6347, US v. Richard Boggs
3:22-cr-00221-CMC-1

NOTICE OF JUDGMENT

Judgment was entered on this date in accordance with Fed. R. App. P. 36. Please be advised of the following time periods:

PETITION FOR WRIT OF CERTIORARI: The time to file a petition for writ of certiorari runs from the date of entry of the judgment sought to be reviewed, and not from the date of issuance of the mandate. If a petition for rehearing is timely filed in the court of appeals, the time to file the petition for writ of certiorari for all parties runs from the date of the denial of the petition for rehearing or, if the petition for rehearing is granted, the subsequent entry of judgment. See Rule 13 of the Rules of the Supreme Court of the United States; www.supremecourt.gov.

VOUCHERS FOR PAYMENT OF APPOINTED OR ASSIGNED COUNSEL: Vouchers must be submitted within 60 days of entry of judgment or denial of rehearing, whichever is later. If counsel files a petition for certiorari, the 60-day period runs from filing the certiorari petition. (Loc. R. 46(d)). If payment is being made from CJA funds, counsel should submit the CJA 20 or CJA 30 Voucher through the CJA eVoucher system. In cases not covered by the Criminal Justice Act, counsel should submit the Assigned Counsel Voucher to the clerk's office for payment from the Attorney Admission Fund. An Assigned Counsel Voucher will be sent to counsel shortly after entry of judgment. Forms and instructions are also available on the court's website, www.ca4.uscourts.gov, or from the clerk's office.

BILL OF COSTS: A party to whom costs are allowable, who desires taxation of costs, shall file a Bill of Costs within 14 calendar days of entry of judgment. (FRAP 39, Loc. R. 39(b)).

PETITION FOR REHEARING AND PETITION FOR REHEARING EN BANC: A petition for rehearing must be filed within 14 calendar days after entry of judgment, except that in civil cases in which the United States or its officer or agency is a party, the petition must be filed within 45 days after entry of judgment. A petition for rehearing en banc must be filed within the same time limits and in the same document as the petition for rehearing and must be clearly identified in the title. The only grounds for an extension of time to file a petition for rehearing are the death or serious illness of counsel or a family member (or of a party or family member in pro se cases) or an extraordinary circumstance wholly beyond the control of counsel or a party proceeding without counsel.

Each case number to which the petition applies must be listed on the petition and included in the docket entry to identify the cases to which the petition applies. A timely filed petition for rehearing or petition for rehearing en banc stays the mandate and tolls the running of time for filing a petition for writ of certiorari. In consolidated criminal appeals, the filing of a petition for rehearing does not stay the mandate as to co-defendants not joining in the petition for rehearing. In consolidated civil appeals arising from the same civil action, the court's mandate will issue at the same time in all appeals.

A petition for rehearing must contain an introduction stating that, in counsel's judgment, one or more of the following situations exist: (1) a material factual or legal matter was overlooked; (2) a change in the law occurred after submission of the case and was overlooked; (3) the opinion conflicts with a decision of the U.S. Supreme Court, this court, or another court of appeals, and the conflict was not addressed; or (4) the case involves one or more questions of exceptional importance. A petition for rehearing, with or without a petition for rehearing en banc, may not exceed 3900 words if prepared by computer and may not exceed 15 pages if handwritten or prepared on a typewriter. Copies are not required unless requested by the court. (FRAP 40, Loc. R. 40(c)).

MANDATE: In original proceedings before this court, there is no mandate. Unless the court shortens or extends the time, in all other cases, the mandate issues 7 days after the expiration of the time for filing a petition for rehearing. A timely petition for rehearing, petition for rehearing en banc, or motion to stay the mandate will stay issuance of the mandate. If the petition or motion is denied, the mandate will issue 7 days later. A motion to stay the mandate will ordinarily be denied, unless the motion presents a substantial question or otherwise sets forth good or probable cause for a stay. (FRAP 41, Loc. R. 41).

Appendix B:

Fourth Circuit Order Denying Petition for Rehearing and

Rehearing En Banc, No. 25-6347 (06/29/2026)

FILED: June 29, 2026

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 25-6347
(3:22-cr-00221-CMC-1)

UNITED STATES OF AMERICA

Plaintiff - Appellee

v.

RICHARD BOGGS

Defendant - Appellant

O R D E R

The court denies the petition for rehearing and rehearing en banc. No judge requested a poll under Fed. R. App. P. 40 on the petition for rehearing en banc.

Entered at the direction of the panel: Judge Wynn, Judge Harris, and Senior Judge Traxler.

For the Court

/s/ Nwamaka Anowi, Clerk

Appendix C:

District Court Orders Appealed

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

United States of America, v. Richard Boggs, Defendant.	Cr. No. 3:22-221-CMC **Order**

Defendant has filed two "Objection[s] and Motion[s] to Alter or Amend the Order of the Court to Comply with the Statutes of the United States Code and the Canons of Statutory Construction," as well as a "Memorandum at Law on Federal Taxation and Personal Federal Income Tax." ECF Nos. 257, 258, 261. These filings assert the same arguments as his previous motions to vacate, to rescind restitution order, and for reconsideration: the court lacked subject matter jurisdiction because federal personal income tax is an indirect tax, not a non-apportioned direct tax, and he should not be subject to restitution because the IRS is not a "victim" and the relevant statutes do not allow for restitution for his convictions. He asserts the void judgment against him must be vacated. Defendant purports to bring his motions under Fed. R. Crim P. 52(b).[1]

Defendant has disputed the IRS's and now this court's interpretation of its tax code for many years. He previously challenged this court's subject matter jurisdiction in his criminal case because he asserted he was actually innocent of the charges. ECF No. 134. The court held a hearing and overruled his argument regarding subject matter jurisdiction. ECF No. 156 at 5. Post-

[1] As noted previously by the court, Rule 52 defines harmless and plain error, and is not a vehicle for bringing a motion for new trial or to vacate the judgment.

conviction, the court has upheld its determination regarding subject matter jurisdiction multiple times, yet Defendant does not accept the court's conclusions on the matter. Even if this were a valid reconsideration motion, a defendant's mere disagreement with the court's holdings is not an appropriate ground for reconsideration of the court's previous orders or judgment.

Defendant contends the court must apply the statutes as written, and argues it is not doing so because he disagrees with their application as requiring him to pay income tax. He also continues to advance his argument the Supreme Court's decision in *Moore* regarding direct versus indirect taxes leads to the conclusion the court lacked subject matter jurisdiction over him. However, as noted in previous orders, the court disagrees. *See* ECF No. 255.

His other objection document relates to the court's order requiring him to pay restitution. His arguments, including that the statutes controlling restitution do not allow for the IRS to be a victim or that restitution be paid on convictions such as Defendant's, have been previously addressed and rejected by the court. ECF Nos. 247, 254.

For the reasons stated herein and in the court's previous orders, Defendant's objections are overruled and his motions to amend/correct (ECF Nos. 257, 258) are denied.

IT IS SO ORDERED.

s/Cameron McGowan Currie
CAMERON MCGOWAN CURRIE
Senior United States District Judge

Columbia, South Carolina
April 16, 2025

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

United States of America, v. Richard Boggs, Defendant.	Cr. No. 3:22-221-CMC **Order**

Defendant has filed a "Motion to Vacate the Void Judgment for lack of subject-matter jurisdiction of the District Court." ECF No. 236. Defendant asserts the court lacked subject matter jurisdiction because federal personal income tax is an indirect tax, not a non-apportioned direct tax. *Id.* at 1-2. He asserts the void judgment against him must be vacated. Defendant purports to bring his motion under Fed. R. Crim P. 33(a) and Rule 52(b).[1]

The Government filed a response in opposition, arguing Defendant has not brought his motion via proper procedural vehicle, and it should be treated as one under 28 U.S.C. § 2255. ECF No. 245.[2] It also briefly addressed the merits. *Id.* at 4.

Defendant filed a reply, contending there is no constitutionally granted taxing power in the form of a non-apportioned direct tax, and thus the court lacked subject matter jurisdiction at his

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[1] A motion for new trial under Rule 33(a) must be filed within 14 days of the guilty verdict unless there is newly discovered evidence. Defendant's motion is based on a Supreme Court case, not newly discovered evidence. Rule 52 defines harmless and plain error, and is not a vehicle for bringing a motion for new trial or to vacate the judgment.

[2] The Government received an extension of time within to file its response. ECF No. 240. Defendant objected to granting of an extension. ECF No. 244. The extension did not prejudice Defendant. This objection is moot.

trial. ECF No. 246. He cites the Supreme Court's holding in *Moore v United States*, 602 U.S. 572 (2024) in support of his position.

After Defendant filed his reply, the court entered an order notifying Defendant of its intention to construe his motion to vacate as one brought under § 2255. ECF No. 249. Defendant was afforded until January 13, 2025, to notify the court whether he wished to withdraw the motion, amend it to include all grounds he wished to raise, or confirm he wished to proceed under § 2255. *Id.* at 2.

Defendant did not file a response to the court's order. Instead, he filed a motion for hearing and an additional attachment, the *Moore* case. ECF Nos. 252, 253.[3] Defendant requests a hearing "to address the question of the appropriate legal authority under which the Defendant's motion to vacate void judgment. . . may proceed." ECF No. 252 at 1. He argues the plain error rule works to prevent manifest injustice he asserts has resulted from his conviction, which he asserts was obtained without subject matter jurisdiction. He contends he thus can proceed under Federal Rule of Criminal Procedure 52(b) in bringing his motion. *Id.* at 3.

As an initial matter, the plain error rule defines plain error, as the court previously explained. *See* ECF No. 249 at 1 n.1. It does not provide a mechanism for bringing a motion challenging a conviction. Instead, it provides a standard for appellate review to apply when a defendant fails to raise an issue before the district court.

Despite the court explaining this to Defendant, he chose not to respond to the court's inquiry about bringing his motion as one under § 2255, choosing instead to rely on Rule 52(b).

[3] Defendant also filed a motion to reconsider the denial of his motion challenging his restitution, which will be addressed in a separate order.

Defendant challenges this court's subject matter jurisdiction over his tax charges. "Challenges implicating a court's power to hear a case . . . can never be forfeited or waived." *United States v. Pittman*, 125 F.4th 527, 531 (4th Cir. 2025). The court therefore considers Defendant's motion a jurisdictional challenge.

Congress granted district courts subject matter jurisdiction over "all offenses against the laws of the United States." 18 U.S.C. § 3231. That "is the beginning and the end of the jurisdictional inquiry." *Id.*; *see also United States v. Moran*, 70 F.4th 797, 802 (4th Cir. 2023) (holding subject matter jurisdiction defines the court's authority to hear a given type of case, and Congress gave district courts authority to adjudicate all offenses against the laws of the United States.).

Defendant has disputed the IRS's interpretation of its tax code for many years now. He previously challenged this court's subject matter jurisdiction in his criminal case because he asserted he was actually innocent of the charges. ECF No. 134. The court held a hearing and overruled his argument regarding subject matter jurisdiction. ECF No. 156 at 5.

The same holds true here. Defendant now advances the argument the Supreme Court's decision in *Moore* regarding direct versus indirect taxes leads to the conclusion the court lacked subject matter jurisdiction over him. However, after reviewing *Moore*, the court disagrees. *Moore* reflects the holding that taxes on income are indirect taxes, but ones that need not be apportioned. *Moore*, 602 U.S. at 583-84 ("The [Sixteenth] Amendment provides: The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration. . . Therefore, the Sixteenth Amendment expressly confirmed what had been the understanding of the Constitution .

. . : Taxes on income - including taxes on income from property – are indirect taxes that need not be apportioned.").

Defendant appears to contend the alleged basis for subject matter jurisdiction at his trial was for "non-apportioned direct taxes under the 16th Amendment." ECF No. 252 at 3. However, Defendant cites no statement at trial or otherwise that this prosecution's subject matter depended on whether a tax was direct or indirect. Neither does the statute under which Defendant was convicted require that the tax be either direct or indirect. *See* 26 U.S.C. § 7201 ("Any person who willfully attempts in any manner to evade or defeat *any* tax imposed by this title or the payment there of shall . . . be guilty of a felony.").

This is yet another of Defendant's arguments that he is not subject to income tax. However, over many years, the IRS and this court have found his arguments unavailing. So did a jury when it found him guilty of evading income tax. The *Moore* decision does not change this conclusion and did not affect the court's subject matter jurisdiction. Income tax is a valid tax assessed pursuant to Congress's direction, and Defendant was appropriately charged and convicted for evading and failing to pay tax. The Fourth Circuit affirmed his conviction. *United States v. Richard Boggs*, No. 23-4445, 2024 WL 1156102 (4th Cir. March 18, 2024).[4]

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[4] Defendant has filed a Petition for Writ of Certiorari at the Supreme Court. The questions presented are whether the lower courts and the United States "disregarded and evaded establishing proof of the requisite territorial jurisdiction . . . in order to sustain a conviction"; and his argument regarding indirect taxes under the Sixteenth Amendment. *Boggs v. United States*, No. 24-6386 (Nov. 8, 2024).

The court finds *Moore* did not deprive it of subject matter jurisdiction over Defendant's charges. Accordingly, Defendant's motion to vacate and void judgment (ECF No. 236) is denied, as is his motion for hearing (ECF No. 252).[5]

IT IS SO ORDERED.

s/Cameron McGowan Currie
CAMERON MCGOWAN CURRIE
Senior United States District Judge

Columbia, South Carolina
February 12, 2025

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[5] Despite the court's notice it would consider this motion as one under § 2255, as Defendant did not respond, the court has considered this motion as one challenging the court's jurisdiction only.

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

United States of America,	)	Cr. No. 3:22-221 (CMC)
	)	
v.	)	
	)	
Richard Boggs,	)	**ORDER**
	)	
Defendant.	)	
	)	

This matter is before the court on Defendant's *pro se* motion to reconsider this court's denial of his motion "to rescind order of restitution." ECF No. 251. Defendant argues the United States is not a statutorily defined "person" and therefore cannot be a "victim" to whom restitution is due. He also repeats his assertion taxes are not eligible for restitution.

Defendant does not cite a procedural vehicle for bringing his motion for reconsideration. Rule 35(a) allows for correction of a sentence in very limited circumstances, but such a motion must be brought within 14 days after sentencing. No matter how brought, Defendant's motion for reconsideration fails on the merits.

The Fourth Circuit has held a district court may, under 18 U.S.C. § 3563(b), as a condition of supervised release, impose any condition of probation listed in § 3563(b), which authorizes restitution to the victim of the offense. *United States v. Harrison*, 541 F. App'x 290, 293 (4th Cir. 2013). The supervised release statute, together with the probation statute, "unambiguously authorizes federal courts to order restitution for any criminal offense, including one under Title 26." *Id.* (citing *United States v. Batson*, 608 F.3d 630, 635 (9th Cir. 2010); *United States v. Perry*, 714 F.3d 570, 577 (8th Cir. 2013) ("many circuits have noted Congress has explicitly granted district courts discretionary authority to make restitution to a victim of the offense a condition of supervised release, without regard to whether the defendant committed an offense enumerated in

§ 3663 and § 3663A."); *United States v. Hassebrock*, 663 F.3d 906, 923-24 (7th Cir. 2011)). Fourth Circuit panels have continued to recognize district courts may order restitution in tax cases as a condition of supervised release. *United States v. Blackwell*, 695 F. App'x 64, 66 (4th Cir. 2017); *see also United States v. Singleton*, 724 F. App'x 209, 210 (4th Cir. 2018) (affirming imposition of restitution in a tax case as a condition of probation).

The court previously ruled on Defendant's argument that federal taxes are ineligible for restitution, and Defendant has presented no new argument that would require reconsideration of that ruling. Defendant cites definitions in Title 18 of the United States Code, which is not the statute under which he was convicted. Accordingly, Defendant's contentions regarding the restitution order are without merit. Defendant's motion to reconsider (ECF No. 251) is denied.

IT IS SO ORDERED.

s/Cameron McGowan Currie
CAMERON MCGOWAN CURRIE
Senior United States District Judge

Columbia, South Carolina
February 12, 2025

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

United States of America, v. Richard Boggs, Defendant.	))))))))	Cr. No. 3:22-221 (CMC) **ORDER**

This matter is before the court on Defendant's *pro se* motion "to rescind order of restitution." ECF No. 231. Defendant asserts "any order for restitution is governed by 18 U.S.C. §§ 3663 and/or 3663A, which do not include provision for restitution of taxes." *Id.* at 1. He contends the order for restitution is "unsupported by your law(s)," and requests it be "rescinded." *Id.* at 2.[1]

The Government filed a response in opposition. ECF No. 235. While it does not discuss the substantive issue set forth in Defendant's motion, it argues this motion is properly construed as one under § 2255 and Defendant has procedurally defaulted this argument by failing to raise it at sentencing or on direct appeal. *Id.* at 2. The Government further contends Defendant has failed to show cause for the default and actual prejudice, or actual innocence. It also asserts a motion under § 2255 would be time barred.

Defendant filed a reply, asserting he has argued his actual innocence, and "demands" the restitution order be rescinded and this case dismissed. ECF No. 239.

[1] Defendant also filed a document entitled "Notice of Negotiable Instrument" that is replete with sovereign citizen type documentation and language. ECF No. 234. It appears unrelated to the instant motion.

United States Courts of Appeals have held a § 2255 motion may be used to attack a term of incarceration, but not a restitution order. The Fourth Circuit reached this conclusion, albeit in an unpublished opinion. *United States v. Hudgins*, No. 06-6048, 2006 WL 2794412, at *1 (4th Cir. Sept. 25, 2006) ([A] § 2255 motion may not be used for the sole purpose of challenging fines or restitution orders."). Other circuit courts have held the same. *See Mamone v. United States*, 559 F.3d 1209, 1211 (11th Cir. 2009); *Kaminski v. United States*, 339 F.3d 84, 87 (2d Cir. 2003); *United States v. Bernard*, 351 F.3d 360, 361 (8th Cir. 2003); *United States v. Thiele*, 314 F.3d 399, 402 (9th Cir. 2002); *United States v. Hatten*, 167 F.3d 884, 887 (5th Cir. 1999); *Barnickel v. United States*, 113 F.3d 704, 706 (7th Cir. 1997); *Smullen v. United States*, 94 F.3d 20, 25–26 (1st Cir. 1996).

No matter how brought, Defendant's instant motion fails on the merits. The Fourth Circuit has held a district court may, under 18 U.S.C. § 3563(b), as a condition of supervised release, impose any condition of probation listed in § 3563(b), which authorizes restitution to the victim of the offense. *United States v. Harrison*, 541 F. App'x 290, 293 (4th Cir. 2013). The supervised release statute, together with the probation statute, "unambiguously authorizes federal courts to order restitution for any criminal offense, including one under Title 26." *Id.* (citing *United States v. Batson*, 608 F.3d 630, 635 (9th Cir. 2010); *United States v. Perry*, 714 F.3d 570, 577 (8th Cir. 2013) ("many circuits have noted Congress has explicitly granted district courts discretionary authority to make restitution to a victim of the offense a condition of supervised release, without regard to whether the defendant committed an offense enumerated in § 3663 and § 3663A."); *United States v. Hassebrock*, 663 F.3d 906, 923-24 (7th Cir. 2011)). Fourth Circuit panels have continued to recognize district courts may order restitution in tax cases as a condition of supervised release. *United States v. Blackwell*, 695 F. App'x 64, 66 (4th Cir. 2017); *see also United States v. Singleton*, 724 F. App'x 209, 210 (4th Cir. 2018) (affirming imposition of restitution in a tax case as a condition of probation).

Accordingly, Defendant's contentions regarding the restitution order are without merit. Defendant's motion to rescind the restitution order (ECF No. 231) is denied.

IT IS SO ORDERED.

s/Cameron McGowan Currie
CAMERON MCGOWAN CURRIE
Senior United States District Judge

Columbia, South Carolina
December 12, 2024

Appendix D:

Government's Sentencing Memorandum, 06/23/2023, ECF No. 190, (pages 6 – 7)

Not only are the defendant's arguments consistent with typical pseudo-legal rhetoric advanced by sovereign citizens and tax defiers, but they are also the type of arguments that the Court has already rejected. ECF 173. This Court has subject matter jurisdiction over the case because the offenses charged in the indictment are violations of "the laws of the United States." *U.S.v.Titterington*, 374 F.3d 453 at 459 (6th Cir. 2004) (citing 18 U.S.C. § 3231). And this Court has personal jurisdiction over the defendant because he was brought before this Court. This Court has subject matter jurisdiction over all offenses against the laws of the United States, *Id* at, 458-59 (6th Cir. 2004) ("The federal courts' subject matter jurisdiction to hear federal criminal prosecutions comes from 18 U.S.C. § 3231, which grants '[t]he district courts of the United States . . . original jurisdiction . . . of all offenses against the laws of the United States.'"). The Court also has personal jurisdiction over any criminal defendant who appears before it. *United States v. Pryor*, 842 F.3d 441, 448 (6th Cir. 2016) ("Federal courts have personal jurisdiction over criminal defendants before them.

As this Court earlier ruled:

> Further, this court has jurisdiction over this matter. As set forth in statute, and recognized by courts, "the district courts of the United States shall have original jurisdiction, exclusive of the courts of the States, of all offenses against the laws of the United States." 18 U.S.C. § 3231; *see also United States v. Spurgeon,* 671 F.2d 1198, 1199 (8th Cir. 1982). Article I, Section 8 of the Constitution and the Sixteenth Amendment grant Congress power to create and enforce an income tax, and Congress, pursuant to that power, created federal crimes of certain actions aimed at avoiding payment of income tax. *United States v. Drefke,* 707 F.2d 978, 981 (8th Cir. 1983), cert. denied, 464 U.S. 942 (1983) (citing 26 U.S.C. §§ 7201-7210). Courts have specifically recognized the argument that the district court has no jurisdiction over the offenses in Title 26 is frivolous. *United States v. Evans,* 717 F.2d 1334 (11th Cir. 1983); *United States v. Hawkins,* Case No. 18-00295-01, 2019 WL 2610138, at *1 (W. D. Mo. June 6, 2019). ECF 173 pp.4-5.

In reference to such jurisdictional arguments, federal courts have uniformly rejected such arguments as meritless. *See United States v. Drachenberg*, 623 F.3d 122, 124 (2d. Cir. 2010) (calling tax defendant's claim that he was not subject to the jurisdiction of the United States "as frivolous as it is hackneyed"); *United States v. Schneider*, 910 F.2d 1569, 1570 (7th Cir. 1990) (stating that sovereign citizen jurisdictional defenses have "no conceivable validity in American law"); *United States v. Collins*, 920 F.2d 619, 629 (10th Cir. 1990) (collecting cases) (superseded by statute on other grounds) ("[e]fforts to argue that federal jurisdiction does not encompass prosecutions for federal tax [offenses] have been rejected as either 'silly' or 'frivolous' by a myriad of courts throughout the nation."). *See also United States v. Mundt*, 29 F.3d 233, 237 (6th Cir. 1994) (rejecting "patently frivolous" argument that defendant was not a resident of any "federal zone" and therefore not subject to federal income tax laws); *Id* at 237; ("Efforts to argue that federal jurisdiction does not encompass prosecutions for federal tax evasion have been rejected as either 'silly' or 'frivolous' by a myriad of courts throughout the nation.... [I]t defies credulity to argue that the district court lacked jurisdiction to adjudicate the government's case against defendant."); *United States v. Bentson*, 947 F.2d 1353, 1355-56 (9th Cir. 1991) (finding the defendant's argument that he could not be prosecuted for willfully failing to file a tax return because federal tax laws were not published in the Federal Register in accordance with the Administrative Procedure Act "meritless"); *United States v. Trowbridge*, 393 F.3d 603, 606 (S.D. Tex. 2018) (noting that the argument that the IRS is a private entity that is making a contractual claim was patently frivolous, and such an argument had "brought [the taxpayer] consistent defeat — as well as sanctions, oftentimes — in previous disputes").

Defendant also seems to argue that he is not a citizen of the United States, but the state or republic of South Carolina. This argument seems to be based on a misinterpretation of 26 U.S.C. § 3121(e)(2), which states in part: "The term 'United States' when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa." The not-a-citizen assertion directly contradicts the Fourteenth Amendment, which states "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside." This argument has been consistently rejected by the courts. *See United States v. Cooper*, 170 F.3d 691, 691(7th Cir. 1999) ("These arguments, frivolous when first made, have been rejected in countless cases. They are no longer merely frivolous; they are frivolous squared"); *United States v. Sloan*, 939 F.2d 499, 500-01 (7th Cir. 1991) (rejecting "strange argument" that defendant is not subject to jurisdiction of the laws of the United States because "he is a freeborn, natural individual, a citizen of the State of Indiana, and a

<u>**Appendix E:**</u>

IRS/DOJ Frivolous Arguments Publication Excerpt

Current Version

7. Contention: The Sixteenth Amendment does not authorize a direct non-apportioned federal income tax on United States citizens.

Some individuals and groups assert that the Sixteenth Amendment does not authorize a direct non-apportioned income tax and, thus, U.S. citizens and residents are not subject to federal income tax laws.

The Law: The constitutionality of the Sixteenth Amendment has invariably been upheld when challenged. Numerous courts have both implicitly and explicitly recognized that the Sixteenth Amendment authorizes a non-apportioned direct income tax on United States citizens and that the federal tax laws are valid as applied. In Notice 2010-33, 2010-17 I.R.B. 609, the IRS warned taxpayers of the consequences of attempting to pursue a claim on these grounds.

Relevant Case Law:

Young v. Commissioner, 551 F. App'x 229, 203 (8th Cir. 2014) – rejecting as "meritless" and "frivolous" Young's arguments that the income tax is an unconstitutional direct tax, the 8th Circuit imposed $8,000 in sanctions.

Taliaferro v. Freeman, 595 F. App'x 961, 962–63 (11th Cir. 2014) – the Eleventh Circuit rejected as frivolous the taxpayer's argument that the Sixteenth Amendment authorizes the imposition of excise taxes but not income taxes, and ordered sanctions against him up to and including double the government's costs.

In re Becraft, 885 F.2d 547, 548–49 (9th Cir. 1989) – the Ninth Circuit, rejecting the taxpayer's frivolous position that the Sixteenth Amendment does not authorize a direct non-apportioned income tax, affirmed the failure to file conviction.

Lovell v. United States, 755 F.2d 517, 518–20 (7th Cir. 1984) – the Seventh Circuit rejected the argument that the Constitution prohibits imposition of a direct tax without apportionment, upheld assessment of the frivolous return penalty, and imposed sanctions for pursuing "frivolous arguments in bad faith" on top of the lower court's award of attorneys' fees to the government.

United States v. Jones, 115 A.F.T.R.2d (RIA) 2015-2038 (D. Minn. 2015) – the court rejected as frivolous the taxpayer's arguments that individual income tax is unconstitutional because it is "a direct tax which must be apportioned among the several states," noting that "[i]t is well-established that the Sixteenth Amendment authorizes the imposition of an income tax without apportionment among the states."

Maxwell v. IRS, No. CIV. 3090308, 2009 WL 920533, at *2 (M.D. Tenn. Apr. 1, 2009) – the court characterized the taxpayer's arguments that there is no law that imposes an income tax, nor is there a non-apportioned direct tax that could be imposed on him as a supposed non-citizen as "routinely rejected."

Other Cases:

Broughton v. United States, 632 F.2d 706 (8th Cir. 1980); *George v. United States*, No. 5:21-CV-01187-EJD, 2022 WL 562758 (N.D. Cal. Feb. 24, 2022); *United States v. Troyer*, 113 A.F.T.R.2d (RIA) 2014-387 (D. Wyo. 2013); *United States v. Hockensmith*, 104 A.F.T.R.2d (RIA) 2009-5133 (M.D. Pa. 2009); *Stearman v. Commissioner*, T.C. Memo. 2005-39, 89 T.C.M. (CCH) 823 (2005).

Historically

THE TRUTH ABOUT FRIVOLOUS TAX ARGUMENTS

January 1, 2010

ratified by the requisite number of states and has become part of the Constitution is conclusive upon the courts," the court upheld Stahl's conviction for failure to file returns and for making a false statement.

United States v. Foster, 789 F.2d 457 (7th Cir. 1986), cert. denied, 479 U.S. 883 (1986) – the court affirmed Foster's conviction for tax evasion, failing to file a return, and filing a false W-4 statement, rejecting his claim that the Sixteenth Amendment was never properly ratified.

Knoblauch v. Commissioner, 749 F.2d 200, 201 (5th Cir. 1984), cert. denied, 474 U.S. 830 (1986) – the court rejected the contention that the Sixteenth Amendment was not constitutionally adopted as "totally without merit" and imposed monetary sanctions against Knoblauch based on the frivolousness of his appeal. "Every court that has considered this argument has rejected it," the court observed.

Stearman v. Commissioner, T.C. Memo. 2005-39, 89 T.C.M. (CCH) 823 (2005), aff'd, 436 F.3d 533 (5th Cir. 2006), cert. denied, 547 U.S. 1207 (2006). – the court imposed sanctions totaling $25,000 against the taxpayer for advancing arguments characteristic of tax-protester rhetoric that have been universally rejected by the courts, including arguments regarding the Sixteenth Amendment. In affirming the Tax Court's holding, the Fifth Circuit granted the government's request for further sanctions of $6,000 against the taxpayer for maintaining frivolous arguments on appeal, and the Fifth Circuit imposed an additional $6,000 sanctions on its own, for total additional sanctions of $12,000.

6. Contention: The Sixteenth Amendment does not authorize a direct non-apportioned federal income tax on United States citizens.

Some assert that the Sixteenth Amendment does not authorize a direct non-apportioned income tax and thus, U.S. citizens and residents are not subject to federal income tax laws.

The Law: The constitutionality of the Sixteenth Amendment has invariably been upheld when challenged. And numerous courts have both implicitly and explicitly recognized that the Sixteenth Amendment authorizes a non-apportioned direct income tax on United States citizens and that the federal tax laws as applied are valid. In United States v. Collins, 920 F.2d 619, 629 (10th Cir. 1990), cert. denied, 500 U.S. 920 (1991), the court cited to Brushaber v. Union Pac. R.R., 240 U.S. 1, 12-19 (1916), and noted that the U.S. Supreme Court has recognized that the "sixteenth amendment authorizes a direct nonapportioned tax upon United States citizens throughout the nation."

Relevant Case Law:

United States v. Collins, 920 F.2d 619, 629 (10th Cir. 1990), cert. denied, 500 U.S. 950 (1991) – the court found defendant's argument that the Sixteenth Amendment does not authorize a direct, non-apportioned tax on United States citizens similarly to be "devoid of any arguable basis in law."

In re Becraft, 885 F.2d 547 (9th Cir. 1989) – the court affirmed a failure to file conviction, rejecting the taxpayer's frivolous position that the Sixteenth Amendment does not authorize a direct non-apportioned income tax.

Lovell v. United States, 755 F.2d 517, 518 (7th Cir. 1984) – the court rejected the argument that the Constitution prohibits imposition of a direct tax without apportionment, and upheld the district court's frivolous return penalty assessment and the award of attorneys' fees to the government "because [the taxpayers'] legal position was patently frivolous." The appeals court imposed additional sanctions for pursuing "frivolous arguments in bad faith."

Broughton v. United States, 632 F.2d 706 (8th Cir. 1980), cert. denied, 450 U.S. 930 (1981) – the court rejected a refund suit, stating that the Sixteenth Amendment authorizes imposition of an income tax without apportionment among the states.

United States v. Hockensmith, 104 A.F.T.R.2d 2009-5133, 2009 WL 1883521 (M.D. Pa. Jun. 30, 2009) – the court rejected the taxpayer's arguments that no law created an income tax and that the taxpayer was outside the government's taxing authority. The court held that the Sixteenth Amendment allows for the taxation of income and eliminates the requirement for apportionment among the states.

Maxwell v. Internal Revenue Service, 2009 WL 920533, 103 A.F.T.R.2d 2009-1571 (M.D. Tenn. Apr. 1, 2009) – the court found that the taxpayer's arguments to have been "routinely rejected," principally that there is no law that imposes an income tax nor is there a non-apportioned direct tax that could be imposed on him as a supposed non-citizen.

Stearman v. Commissioner, T.C. Memo. 2005-39, 89 T.C.M. (CCH) 823 (2005), aff'd, 436 F.3d 533 (5th Cir. 2006), cert. denied, 547 U.S. 1207 (2006) – the court imposed sanctions totaling $25,000 against the taxpayer for advancing arguments characteristic of tax-protester rhetoric that has been universally rejected by the courts, including arguments regarding the Sixteenth Amendment. In affirming the Tax Court's holding, the Fifth Circuit granted the government's request for further sanctions of $6,000 against the taxpayer for maintaining frivolous arguments on appeal, and the Fifth Circuit imposed an additional $6,000 sanctions on its own, for total additional sanctions of $12,000.

Current Version

7. Contention: The Sixteenth Amendment does not authorize a direct non-apportioned federal income tax on United States citizens.

Some individuals and groups assert that the Sixteenth Amendment does not authorize a direct non-apportioned income tax and, thus, U.S. citizens and residents are not subject to federal income tax laws.

The Law: The constitutionality of the Sixteenth Amendment has invariably been upheld when challenged. Numerous courts have both implicitly and explicitly recognized that the Sixteenth Amendment authorizes a non-apportioned direct income tax on United States citizens and that the federal tax laws are valid as applied. In Notice 2010-33, 2010-17 I.R.B. 609, the IRS warned taxpayers of the consequences of attempting to pursue a claim on these grounds.

Relevant Case Law:

Young v. Commissioner, 551 F. App'x 229, 203 (8th Cir. 2014) – rejecting as "meritless" and "frivolous" Young's arguments that the income tax is an unconstitutional direct tax, the 8th Circuit imposed $8,000 in sanctions.

Taliaferro v. Freeman, 595 F. App'x 961, 962–63 (11th Cir. 2014) – the Eleventh Circuit rejected as frivolous the taxpayer's argument that the Sixteenth Amendment authorizes the imposition of excise taxes but not income taxes, and ordered sanctions against him up to and including double the government's costs.

In re Becraft, 885 F.2d 547, 548–49 (9th Cir. 1989) – the Ninth Circuit, rejecting the taxpayer's frivolous position that the Sixteenth Amendment does not authorize a direct non-apportioned income tax, affirmed the failure to file conviction.

Lovell v. United States, 755 F.2d 517, 518–20 (7th Cir. 1984) – the Seventh Circuit rejected the argument that the Constitution prohibits imposition of a direct tax without apportionment, upheld assessment of the frivolous return penalty, and imposed sanctions for pursuing "frivolous arguments in bad faith" on top of the lower court's award of attorneys' fees to the government.

United States v. Jones, 115 A.F.T.R.2d (RIA) 2015-2038 (D. Minn. 2015) – the court rejected as frivolous the taxpayer's arguments that individual income tax is unconstitutional because it is "a direct tax which must be apportioned among the several states," noting that "[i]t is well-established that the Sixteenth Amendment authorizes the imposition of an income tax without apportionment among the states."

Maxwell v. IRS, No. CIV. 3090308, 2009 WL 920533, at *2 (M.D. Tenn. Apr. 1, 2009) – the court characterized the taxpayer's arguments that there is no law that imposes an income tax, nor is there a non-apportioned direct tax that could be imposed on him as a supposed non-citizen as "routinely rejected."

Gee, I wonder why they don't cite Brushaber anymore?
Probably because ALL OF THIS is NONSENSICAL ERROR!

Other Cases:

Broughton v. United States, 632 F.2d 706 (8th Cir. 1980); *George v. United States*, No. 5:21-CV-01187-EJD, 2022 WL 562758 (N.D. Cal. Feb. 24, 2022); *United States v. Troyer*, 113 A.F.T.R.2d (RIA) 2014-387 (D. Wyo. 2013); *United States v. Hockensmith*, 104 A.F.T.R.2d (RIA) 2009-5133 (M.D. Pa. 2009); *Stearman v. Commissioner*, T.C. Memo. 2005-39, 89 T.C.M. (CCH) 823 (2005).

Appendix F:

IRS Training Website Teaching the Federal Income Tax

IS A DIRECT TAX

(https://apps.irs.gov/app/understandingTaxes/teacher/whys_thm04_les04.jsp) the WHYS of TAXES

Theme 4: What Is Taxed and Why

Lesson 4: Direct and Indirect Taxes

materials:

Activities

Activity 1: Classifying Direct and Indirect Taxes Classify taxes as Direct or Indirect.

Activity 2: Business Beginnings Discover how business location affects profits and taxes.

Activity 3: Chuck's Chocolate Factory How are profits affected when you shift rising property taxes to your customers?

Activity 4: Tax Your Memory Test you tax IQ when you play this memory concentration game.

Assessment

Complete the assessment page to test your understanding of Direct and Indirect Taxes.

Taxes can be either direct or indirect. A direct tax is one that the taxpayer pays directly to the government. These taxes cannot be shifted to others. A homeowner pays personal property taxes directly to the government. A family pays its own federal income taxes.

An indirect tax can be passed on to another person or group. A business may recover the cost of the taxes it pays by charging higher prices to customers. A tax shift occurs when the business shifts its taxes to others.

quick check

What could a business do if it experiences an increase in its property tax rates?

Answer

tax trivia

Did You Know?

Did You Know? Paper and metal aren't the only things used to make money. Under the rule of Aztec emperor Montezuma, the cocoa bean was used as currency.

Test your tax trivia knowledge by answering the following multiple-choice question by clicking on the correct answer. To assess your answer, click the Check My Answers button.

How many cocoa beans do you think you would need to buy a rabbit from the Aztecs?

- A. 10 cocoa beans
- B. 100 cocoa beans
- C. 22 cocoa beans
- D. 4 cocoa beans

Check My Answers

tell us what you think!

User Survey

Please take a few minutes to complete a very short *Understanding Taxes* user survey. Your thoughts and opinions will help us continue to meet the needs of educators and students.

×

"Hi, I'm Tina. - Lets get started!!"
~Tina the Tax Tutor

Tina will help you navigate and understand the information in this lesson

Internal Revenue Service

Theme 4: What Is Taxed and Why
Lesson 4: Direct and Indirect Taxes

Activity 1: Classifying Direct and Indirect Taxes

Question/s

"Examine each of the taxes or fees presented below. Classify the tax or fee by clicking Direct or Indirect . To assess your answers, click the Check My Answers button at the bottom of the page."
~ Tina the Tax Tutor

1. Driver's License Fees: A fixed dollar amount for each driver; varies from state to state.

- ◉ A. Direct Correct.
- ○ B. Indirect

2. Sales Taxes: A percentage of a product's pretax sales price.

- ○ A. Direct
- ◉ B. Indirect Correct.

3. Personal Income Tax: A percentage of each person's taxable income.

- ○ A. Direct
- ◎ B. Indirect **NOT Correct**

4. Business Property Taxes: A percentage of business property value.

- ○ A. Direct
- ◎ B. Indirect Correct.

5. Personal Property Taxes: A percentage of personal property value.

- ◎ A. Direct Correct.
- ○ B. Indirect

6. Payroll Taxes: A percentage of wages and salaries.

- ○ A. Direct
- ◎ B. Indirect Correct.

One or more of your answers were incorrect. Please try again.

Start Over   Check My Answers

Activity

Close Window

×

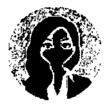
"Hi, I'm Tina. - Lets get started!!"
~Tina the Tax Tutor

Tina will help you navigate and understand the information in this lesson

Internal Revenue Service

Theme 4: What Is Taxed and Why
Lesson 4: Direct and Indirect Taxes

Activity 1: Classifying Direct and Indirect Taxes



Question/s

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- ◉ A. Direct Correct.
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4. Business Property Taxes: A percentage of business property value.

- ○ A. Direct
- ◉ B. Indirect Correct.

5. Personal Property Taxes: A percentage of personal property value.

- ◉ A. Direct Correct.
- ○ B. Indirect

6. Payroll Taxes: A percentage of wages and salaries.

- ○ A. Direct
- ◉ B. Indirect Correct.

Congratulations! You have correctly matched all of the items.

Start Over

Check My Answers

Activity

Close Window

the WHYS of TAXES

Theme 4: What Is Taxed and Why

Lesson 4: Direct and Indirect Taxes

table of contents:

materials:

Online

- **Student Lesson:** Direct and Indirect Taxes
- **Activity 1:** Classifying Direct and Indirect Taxes
- **Activity 2:** Business Beginnings
- **Activity 3:** Chuck's Chocolate Factory
- **Activity 4:** Tax Your Memory
- **Assessment:** Direct and Indirect Taxes
- **Assessment Solutions:** Direct and Indirect Taxes

Print (PDF)

- **Teacher Lesson Plan**
- **Info Sheet:** Flow of Direct and Indirect Taxes
- **Worksheet:** Tax and Gourmet Chocolates
- **Worksheet Solutions:** Tax and Gourmet Chocolates
- **Assessment:** Direct and Indirect Taxes
- **Assessment Solutions:** Direct and Indirect Taxes
- **Complete Lesson Pack**

Web Links

- **Motor Fuel Excise Tax Rates**
- **Maryland Income Tax Rates**
- **Maryland Property Tax Rates**

Educational Standards

State and National Standards

top

Time Frame

One to four hours

top

Curriculum Area(s)

- Economics
- Civics/Government
- Technology
- History/Social Studies

top

Purpose

To help students understand that a tax levied on one person or group may ultimately be paid by others

top

Objectives

Students will be able to

- explain that all taxes are ultimately paid by the individual.
- define direct tax and indirect tax and differentiate between them.

top

Background

Taxes can be either direct or indirect. A direct tax is one that the taxpayer pays directly to the government. These taxes cannot be shifted to any other person or group. An indirect tax is one that can be passed on-or shifted-to another person or group by the person or business that owes it.

Businesses may recover the cost of the taxes they pay by charging higher prices to customers, paying lower wages and salaries, paying lower dividends to shareholders, or accepting lower profits.

Ultimately, individuals pay almost all taxes. Businesses and corporations use a tax shift to pass taxes on to their customers, clients, patients, employees, and stockholders.

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Key Terms

direct tax

A tax that cannot be shifted to others, such as the federal income tax.

indirect tax

A tax that can be shifted to others, such as business property taxes.

tax shift

The process that occurs when a tax that has been levied on one person or group is in fact paid by others.

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Opening the Lesson

Ask students what taxes people pay directly to the government. Make sure that students understand that income and property taxes are paid directly to the government. Other taxes, such as sales tax, are paid indirectly. For example, a store tells you how much sales tax is owed on the item. You pay the store the sales tax, and the store pays the tax to the government. Some indirect taxes are harder to see.

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Developing the Lesson

Have students examine factors that determine the price of a product. Use milk as an example. In addition to supply and demand, the milk price reflects the costs of the storeowner, the dairy, and the farmer. All three must pay for the lease or purchase of a facility, equipment, maintenance, salaries of employees, and taxes.

Taxes include property taxes, payroll taxes, sales or excise taxes on equipment, and corporate or business income taxes. Ask students:

- How do business owners get the money to pay their taxes? Explain that business owners must charge enough for their products to cover their expenses, which include taxes. The customer who buys milk at the store pays a portion of the taxes of each business that has handled it.

Online Activity

Direct students to **Student Lesson:** Direct and Indirect Taxes.

Have students complete one or more of the following activities:

Activity 1: Classifying Direct and Indirect Taxes-Classify taxes as Direct or Indirect.

Activity 2: Business Beginnings-Discover how business location affects profits and taxes.

Activity 3: Chuck's Chocolate Factory-How are profits affected when you shift rising property taxes to your customers?

Activity 4: Tax Your Memory-Test your tax IQ when you play this memory concentration game.

Print Activity

Print **Worksheet:** Tax and Gourmet Chocolates and distribute it to students.

Worksheet Solutions: Tax and Gourmet Chocolates

Classroom Activity

Study **Info Sheet:** Flow of Direct and Indirect Taxes to understand the differences between direct and indirect taxes. Ask a student to summarize how businesses can shift taxes. Organize students into groups. Have each group write a plan for opening a new business and describe the nature of the business, telling what it makes or does. Have each group brainstorm a list of expenses, including taxes and user fees, they will incur in day-to-day business operations. Each group should explain how it would pay for its business expenses.

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Concluding the Lesson

Ask students to explain why taxpayers sometimes consider sales taxes and other indirect taxes more acceptable than income and property taxes. Help students understand that although some taxes, such as sales taxes, may be hidden in the cost of goods, individuals ultimately pay them.

Online Assessment

Direct students to complete **Assessment:** Direct and Indirect Taxes for this lesson.

Assessment Solutions: Direct and Indirect Taxes

Print Assessment

Print **Assessment:** Direct and Indirect Taxes and have students complete it on paper.

Assessment Solutions: Direct and Indirect Taxes

Appendix G:

DOJ Criminal Resource Manual (CRM) Excerpts

CRIMINAL RESOURCE MANUAL

CRM 1000-1499

1048. Definition—"Person"

The term "person" is defined in 18 U.S.C. § 2510(6) to mean any individual person as well as natural and legal entities. It specifically includes United States and state agents. According to the legislative history, "(o)nly the governmental units themselves are excluded." S.Rep. No. 1097, 90th Cong., 2d Sess. 90 (1968).

[cited in JM 9-60.200]

1047. Definition — "Electronic, Mechanical, or Other Device"

1049. Definition — "Contents"

Restitution Process

The Restitution Process (Fraud and/or Financial crimes)

In federal court, a convicted offender may be ordered to reimburse victims for financial losses incurred due to the offender's crime. This reimbursement is called "restitution," and it may be ordered for lost income, property damage, counseling, medical expenses, funeral costs or other financial costs directly related to the crime. Some financial losses are not eligible for restitution, such as state or federal taxes, interest, penalties or fines; expenses for private legal representation relating to personal or business legal issues raised by the crime; fees for tax advisors, accountants, or other professionals; and legal expenses for the civil recovery of financial losses. Losses for "pain & suffering" are also not eligible for restitution.

To determine the amount of restitution to be ordered, the U.S. Probation Office gathers financial loss information from the investigative agent(s), the AUSA/Trial Attorney and victims prior to sentencing. Often this information is obtained by having the victims complete a "Victim Impact Statement." If you would like to complete a victim impact statement, please contact the Criminal Division's applicable Victim-Witness Liaison.

A court may also decline to order restitution if it finds that determining restitution in a case is too complex.

At sentencing, the judge then enters an "Order for Restitution," directing the offender to reimburse victims for some or all of the offense-related financial losses. Compliance with the Order of Restitution automatically becomes a condition of the offender's probation or supervised release. However, even before the offender is released from prison, he or she is encouraged to begin repaying restitution by participating in the Inmate Financial Responsibility Program. Through this program, a percentage of the inmate's prison wages is applied to his or her restitution obligations.

Even if restitution is ordered, how likely is it I will receive any money?

How is restitution processed?

How is restitution enforced?

How long can a restitution order be enforced?

Where will I be receiving the restitution?