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## **Tax Notes: Tax Defense Attorneys Wary of DOJ Sentencing Update Stance**

**Kevin Sweeney quoted in Tax Notes article**

*Tax Notes*  
June 1, 2023

In a *Tax Notes* article that published on May 22, 2023, the author outlines how defense lawyers are wary of the Department of Justice's sentencing update. In a legal roundup of thoughts on the upcoming change, Philadelphia-based Shareholder Kevin Sweeney agrees that tax investigators and prosecutors shouldn't work harder to find sources of aggravation to justify that enhancement just to counteract the new first-offender reduction. He also explained that tax prosecutors shouldn't try to counteract the benefit of the new rule using other guidelines and leave the preexisting prosecutorial discretion regarding aggravation in place.

Sweeney further praised the guidelines change for both encapsulating what the tax defense bar has seen on recidivism and quantifying the effect.

To view the full article, subscribers may [click here](#).