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Tax Law

Fresenius Medical Care Holding v. US, No. 13-2144

In this tax-refund litigation, court ordered tax refunds totaling more than \$50 million are affirmed, where: 1) the parties to the litigation had eschewed any tax characterization; and 2) in determining the tax treatment of a False Claims Act civil settlement under 31 U.S.C. section 3729-3733, a court may consider factors beyond mere presence or absence of a tax characterization agreement between the government and the settling party.

Criminal Law & Procedure, Sentencing

US v. Ramos, No. 12-1801

Defendant's conviction and sentence for aiding and abetting the production of child pornography are: 1) affirmed as to the conviction and sentence of imprisonment, where the record indicated that defendant was aware of the fact that his sex acts with a fourteen-year-old girl were being recorded; but 2) vacated in part as to the release conditions imposing internet and computer supervision requirements and pornography limitations, where under United States v. Perazza-Mercado, the internet, computer, and pornography release conditions are not reasonably related to defendant's characteristics and history, and thus deprive him of more liberty than reasonably necessary to achieve the sentencing goals.