

value due to importation, or 25 percent of the items' fair market value in the United States if the increase in market value due to importation is not readily ascertainable, might be considered.

3. **Sophisticated Means.**—For purposes of subsection (b)(1), “*sophisticated means*” means especially complex or especially intricate offense conduct pertaining to the execution or concealment of an offense. Conduct such as hiding assets or transactions, or both, through the use of fictitious entities, corporate shells, or offshore financial accounts ordinarily indicates sophisticated means.

<i>Historical Note</i>	Effective November 1, 1987. Amended effective November 1, 1989 (amendment 235); November 1, 1991 (amendment 410); November 1, 1992 (amendment 453); November 1, 1998 (amendment 577); November 1, 2001 (amendment 617); November 1, 2006 (amendment 685); November 1, 2015 (amendment 791).
------------------------	---

§2T3.2. [Deleted]

<i>Historical Note</i>	Section 2T3.2 (Receiving or Trafficking in Smuggled Property), effective November 1, 1987, amended effective November 1, 1989 (amendment 236) and November 1, 1991 (amendment 410), was deleted by consolidation with §2T3.1 effective November 1, 1992 (amendment 453).
------------------------	--

* * * * *

4. TAX TABLE

§2T4.1. Tax Table

TAX LOSS (APPLY THE GREATEST)	OFFENSE LEVEL
(A) \$2,500 or less	6
(B) More than \$2,500	8
(C) More than \$6,500	10
(D) More than \$15,000	12
(E) More than \$40,000	14
(F) More than \$100,000	16
(G) More than \$250,000	18
(H) More than \$550,000	20
(I) More than \$1,500,000	22
(J) More than \$3,500,000	24
(K) More than \$9,500,000	26
(L) More than \$25,000,000	28
(M) More than \$65,000,000	30
(N) More than \$150,000,000	32
(O) More than \$250,000,000	34
(P) More than \$550,000,000	36.