

**CHAPTER 75—CRIMES, OTHER OFFENSES,
AND FORFEITURES**

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Subchapter A—Crimes

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PART I—GENERAL PROVISIONS

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| 7216. | Disclosure or use of information by preparers of returns. |
| [7217. | Repealed.] |

AMENDMENTS

1982—Pub. L. 97-248, title III, § 357(b)(2), Sept. 3, 1982, 96 Stat. 646, struck out item 7217 “Civil damages for unauthorized disclosure of returns and return information”.

1976—Pub. L. 94-455, title XII, § 1202(e)(2), Oct. 4, 1976, 90 Stat. 1687, added item 7217.

1971—Pub. L. 92-178, title III, § 316(b), Dec. 10, 1971, 85 Stat. 529, added item 7216.

1958—Pub. L. 85-321, § 3(b), Feb. 11, 1958, 72 Stat. 6, added item 7215.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 6420, 6421, 6427, 7851 of this title; title 48 sections 1421i, 1612.

§ 7201. Attempt to evade or defeat tax

Any person who willfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 (\$500,000 in the case of a corporation), or imprisoned not more than 5 years, or both, together with the costs of prosecution.

(Aug. 16, 1954, ch. 736, 68A Stat. 851; Sept. 3, 1982, Pub. L. 97-248, title III, § 329(a), 96 Stat. 618.)

AMENDMENTS

1982—Pub. L. 97-248 substituted “\$100,000 (\$500,000 in the case of a corporation)” for “\$10,000”.

¹ Section numbers editorially supplied.

EFFECTIVE DATE OF 1982 AMENDMENT

Section 329(e) of Pub. L. 97-248 provided that: “The amendments made by this section [amending this section and sections 7203, 7206, and 7207 of this title] shall apply to offenses committed after the date of the enactment of this Act [Sept. 3, 1982].”

CROSS REFERENCES

Costs in criminal proceedings, see section 1918 of Title 28, Judiciary and Judicial Procedure.

Definition of person, see section 7343 of this title.

Effective date of this chapter, see section 7851 of this title.

Penalty for—

Delivery or disclosure of false or fraudulent return, statement or other document, see section 7207 of this title.

Making or subscribing false return, see section 7206(1) of this title.

Period of limitation—

Criminal prosecutions arising under internal revenue laws, see section 6531 of this title.

Offenses not capital, see section 3282 of Title 18, Crimes and Criminal Procedure.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 5684, 7501 of this title; title 7 section 12a; title 8 section 1101; title 18 sections 1956, 3237.

§ 7202. Willful failure to collect or pay over tax

Any person required under this title to collect, account for, and pay over any tax imposed by this title who willfully fails to collect or truthfully account for and pay over such tax shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.

(Aug. 16, 1954, ch. 736, 68A Stat. 851.)

CROSS REFERENCES

Costs in criminal proceedings, see section 1918 of Title 28, Judiciary and Judicial Procedure.

Effective date of this chapter, see section 7851 of this title.

Period of limitation on criminal prosecutions, see section 6531 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 7501 of this title.

§ 7203. Willful failure to file return, supply information, or pay tax

Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation), or imprisoned not more than 1 year, or both, together with the costs of prosecution. In the case of any person with respect to whom there is a failure to pay any estimated tax, this section shall not apply to such person with respect to such failure if there is no addition to