



**Related Statutes and Penalties - General Fraud**

(These are not all inclusive -- See U.S. Code, Office of Law Revision Counsel)

Title and Section	Definition
Title 26 USC § 7201  Attempt to evade or defeat tax	Any person who willfully attempts 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:  <ul style="list-style-type: none"> <li>• Shall be imprisoned not more than 5 years</li> <li>• Or fined not more than \$250,000 for individuals (\$500,000 for corporations)</li> <li>• Or both, together with the costs of prosecution</li> </ul>
Title 26 USC § 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 penalties provide by the law, be guilty of a felony  <ul style="list-style-type: none"> <li>• Shall be imprisoned not more than 5 years</li> <li>• Or fined not more than \$250,000 for individuals (\$500,000 for corporations)</li> <li>• Or both , together with the costs of prosecution</li> </ul>
Title 26 USC § 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:  <ul style="list-style-type: none"> <li>• Shall be imprisoned not more than 1 years</li> <li>• Or fined not more than \$100,000 for individuals (\$200,000 for corporations)</li> <li>• Or both, together with cost of prosecution</li> </ul>
Title 26 USC § 7206 (1)  Fraud and false statements	Any Person who... (1) Declaration under penalties of perjury - Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter; shall be guilty of a felony and, upon conviction thereof;  <ul style="list-style-type: none"> <li>• Shall be imprisoned not more than 3 years</li> <li>• Or fined not more than \$250,000 for individuals (\$500,000 for corporations)</li> <li>• Or both, together with cost of prosecution</li> </ul>
Title 26 USC § 7206 (2)  Fraud and false statements	Any person who... (2) Aid or assistance - Willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the Internal Revenue laws, of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document; shall be guilty of a felony and, upon conviction thereof:  <ul style="list-style-type: none"> <li>• Shall be imprisoned not more than 3 years</li> <li>• Or fined not more than \$250,000 for individuals (\$500,000 for corporations)</li> <li>• Or both, together with cost of prosecution</li> </ul>
Title 26 USC § 7212 (A)  Attempts to interfere with administration of Internal Revenue laws	Whoever corruptly or by force endeavors to intimidate or impede any officer or employee of the United States acting in an official capacity under this title, or in any other way corruptly or by force obstructs or impedes, or endeavors to obstruct or impede, the due administration of this title, upon conviction:  <ul style="list-style-type: none"> <li>• Shall be imprisoned not more than 3 years</li> <li>• Or fined not more than \$250,000 for individuals (\$500,000 for corporations)</li> <li>• Or both</li> </ul>
Title 18 USC § 371  Conspiracy to commit offense or to defraud the United States	If two or more persons conspire either to commit any offense against the United States, or to defraud the United States, or any agency thereof in any manner or for any purpose, and one or more of such persons do any act to effect the object of the conspiracy, each:  <ul style="list-style-type: none"> <li>• Shall be imprisoned not more than 5 years</li> <li>• Or fined not more than \$250,000 for individuals (\$500,000 for corporations)</li> <li>• Or both</li> </ul>

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