

July 1994

**CRIMINAL TAX MANUAL**

**INDICTMENT AND INFORMATION FORMS**

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July 1994

26 U.S.C. § 6531

**Complaint to Toll Statute of Limitations  
Under 26 U.S.C. § 6531**

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA)

)

v.

)

COMPLAINT

)

)

\_\_\_\_\_

**COMPLAINT FOR VIOLATION OF SECTION 7201 1  
INTERNAL REVENUE CODE OF 1986 (26 U.S.C.)**

Before [*Magistrate Judge's Name*], United States Magistrate Judge,  
[*Judicial District*].

The undersigned complainant, being duly sworn, states:

That he [she] is a Special Agent [*or Revenue Agent*] of the Internal Revenue Service and, in the performance of the duties imposed on him [her] by, he [she] has conducted an investigation of the Federal income tax liability of [*Defendant's Name*] of [*City*], [*State*], for the calendar year 2 19\_, by examining the said taxpayer's tax return for the calendar year 2 19\_, and other years; [*e.g., by examination and audit of the said taxpayer's business and financial books and records; by identifying and interviewing third parties with whom the said taxpayer did business; by consulting public and private records reflecting the said taxpayer's income; and/or by interviewing third persons having knowledge of the said taxpayer's financial condition.*] 3

That based on the aforesaid investigation, the complainant has personal knowledge that on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, at [*City*], [*State*] in the \_\_\_\_\_ District of \_\_\_\_\_, [*Defendant's Name*] did unlawfully and willfully attempt to evade and defeat the income taxes due and owing by him [her] **1** to the United States of America for the calendar year **2** 19\_\_, by preparing and causing to be prepared, and by signing and causing to be signed in the \_\_\_\_\_ District of \_\_\_\_\_, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service, wherein he [she] stated that his [her] taxable **4** [*or adjusted gross*] income for the calendar year **2** 19\_\_ was \$\_\_\_\_, and that the amount of tax due and owing thereon was the sum of \$\_\_\_\_, when in fact his [her] taxable **4** [*or adjusted gross*] income for the said calendar year **2** was the sum of \$\_\_\_\_, upon which said taxable **4** [*or adjusted gross*] income he [she] owed to the United States of America an income tax of \$\_\_\_\_.

\_\_\_\_\_ **5**  
 Title of Subscribing Internal  
 Revenue Service Officer

Sworn to before me and subscribed in my presence, this \_\_\_\_day of \_\_\_\_\_,  
 19\_\_.

United States Magistrate

**NOTES**

- 1** When drafting complaints for violation of other Sections of the Internal Revenue Code, refer to the appropriate indictment form as a guide.
- 2** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_\_".
- 3** The bracketed descriptions of the kinds of investigation conducted by the subscribing agent may all be used if they correctly reflect the facts. Otherwise, the inapposite description should, of course, be deleted. When appropriate, the description of a different investigative course should be added or substituted based on the facts. See *Jaben v. United States*, 381 U.S. 214 (1965).

**July 1994**

*26 U.S.C. § 6531*

**4** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.

**5** To be sworn to by an Internal Revenue Service Officer having knowledge of the facts.

26 U.S.C. § 7201  
Individual - Separate Return  
Attempt to Evade and Defeat Tax  
Venue in District of Filing

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  )        No.  
  )        26 U.S.C., § 7201  
v.                                        )  
  )  
\_\_\_\_\_                                )

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [*Defendant's Name*], a resident of [*City*], [*State*], did willfully attempt to evade and defeat a large part of the income tax due and owing by him [her] to the United States of America for the calendar year **1** 19\_\_, by filing and causing to be filed with the Director, Internal Revenue Service Center, at [*City*], [*State*], **2** a false and fraudulent U.S. Individual Income Tax Return, Form 1040, wherein he [she] stated that his [her] taxable income **3** for the calendar year **1** 19\_\_, was the sum of \$\_\_\_\_, and that the amount of tax due and owing thereon was the sum of \$\_\_\_\_, whereas, as he [she] then and there well knew and believed, his [her] taxable income **3** for the said calendar year **1** was the sum of \$\_\_\_\_, upon which said taxable income **3** there was owing to the United States of America an income tax of \$\_\_\_\_. **4**

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson



**July 1994**

*26 U.S.C. § 7201*

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**2** When appropriate, substitute "by filing and causing to be filed with the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_"; or "by filing and causing to be filed with the Representative of the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_".

**3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.

**4** If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, his [her] taxable income for the said calendar year was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". See *United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

26 U.S.C. § 7201  
Individual - Separate Return  
Attempt to Evade and Defeat Tax  
Venue in District of Preparation

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  )        No.  
  )        26 U.S.C., § 7201  
\_\_\_\_\_                                )

The grand jury charges:

That on or about the \_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [*Defendant's Name*], a resident of [*City*], [*State*], did willfully attempt to evade and defeat a large part of the income tax due and owing by him [her] to the United States of America for the calendar year **1** 19\_\_, by preparing and causing to be prepared, and by signing and causing to be signed, **2** a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service, wherein he [she] stated that his [her] taxable income **3** for said calendar year **1** was the sum of \$\_\_\_\_\_, and that the amount of tax due and owing thereon was the sum of \$\_\_\_\_\_, whereas, as he [she] then and there well knew and believed, his [her] taxable income **3** for the said calendar year **1** was the sum of \$\_\_\_\_\_, upon which said taxable income **3** there was owing to the United States of America an income tax of \$\_\_\_\_. **4**

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

*26 U.S.C. § 7201*

**July 1994**

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**2** Where venue is based on mailing, substitute "by mailing and causing to be mailed".

**3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.

**4** If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, his [her] taxable income for the said calendar year was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". See *United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).



**July 1994**

*26 U.S.C. § 7201*

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**2** When appropriate, substitute "with the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_"; or "with the Representative of the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_".

**3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.

**4** If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, their joint taxable income for the said calendar year was substantially in excess of that heretofore stated and that upon said additional joint taxable income a substantial additional tax was due and owing to the United States of America". See *United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).



***26 U.S.C. § 7201***  
**Individual - Joint Return**  
**Attempt to Evade and Defeat Tax**  
**Venue in District of Preparation**

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA	)		
	)		
v.	)	No.	
	)	26 U.S.C., § 7201	
_____	)		

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [***Defendant's Name***], a resident of [***City***], [***State***], who during the calendar year **1** 19\_ was married, did willfully attempt to evade and defeat a large part of the income tax due and owing by him [her] and his [her] spouse to the United States of America for the calendar year **1** 19\_, by preparing and causing to be prepared, and by signing and causing to be signed, **2** a false and fraudulent joint U.S. Individual Income Tax Return, Form 1040, on behalf of himself [herself] and his [her] spouse, which was filed with the Internal Revenue Service, wherein it was stated that their joint taxable income **3** for said calendar year **1** was the sum of \$\_\_\_\_, and that the amount of tax due and owing thereon was the sum of \$\_\_\_\_, whereas, as he [she] then and there well knew and believed, their joint taxable income **3** for the said calendar year **1** was the sum of \$\_\_\_\_, upon which said joint taxable income **3** there was owing to the United States of America an income tax of \$\_\_\_\_. **4**

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**2** If venue is based on mailing, substitute "by mailing and causing to be mailed".

**3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.

**4** If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, their joint taxable income for the said calendar year was substantially in excess of that heretofore stated and that upon said additional joint taxable income a substantial additional tax was due and owing to the United States of America." See *United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

26 U.S.C. § 7201
Individual - Community Property Return
Attempt to Evade and Defeat Tax

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA )
v. ) No.
\_\_\_\_\_ ) 26 U.S.C., § 7201

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of
\_\_\_\_\_, [Defendant's Name], a resident of [City], [State], did willfully attempt to evade and
defeat a large part of the income tax due and owing by him [her] to the United States of America for
the calendar year 1 19\_\_, by preparing and causing to be prepared, and by signing and causing to be
signed, 2 a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed
with the Internal Revenue Service, wherein he [she] stated that his [her] taxable income 3 for said
calendar year, 1 computed on the community property basis, was the sum of \$\_\_\_\_\_, and that the
amount of tax due and owing thereon was the sum of \$\_\_\_\_\_, whereas, as he [she] then and there
well knew and believed, his [her] taxable income 3 for the said calendar year 1, computed on the
community property basis, was the sum of \$\_\_\_\_\_, upon which said taxable income 3 there was
owing to the United States of America an income tax of \$\_\_\_\_\_. 4

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

**July 1994**

*26 U.S.C. § 7201*

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**2** If venue is to be placed in the judicial district in which the return was filed, modify this form in accordance with language at Forms - 3 and related footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".

**3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.

**4** If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, his [her] taxable income for the said calendar year, computed on the community property basis, was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". See *United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

26 U.S.C. § 7201
Individual - Community Property Return of Spouse
Attempt to Evade and Defeat Tax

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA )
v. ) No.
) 26 U.S.C., § 7201
\_\_\_\_\_ )

The grand jury charges:

That on or about the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [Defendant's Name], a resident of [City], [State], who during the calendar year 1 19\_\_, was married to [Name of Spouse], did willfully attempt to evade and defeat a large part of the income tax due and owing by the said [Name of Spouse] to the United States of America for the calendar year 1 19\_\_, by preparing and causing to be prepared, and by signing and causing to be signed, 2 a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service for and on behalf of the said [Name of Spouse], in which it was stated that his [her] taxable income 3 for said calendar year 1, computed on the community property basis, was the sum of \$\_\_\_\_\_, and that the amount of tax due and owing thereon was the sum of \$ \_\_\_, whereas, as [Defendant's Name] then and there well knew and believed, the taxable income 3 of [Name of Spouse] for the said calendar year 1, computed on the community property basis, was the sum of \$\_\_\_\_\_, upon which said taxable income 3 there was owing to the United States of America an income tax of \$\_\_\_\_\_. 4

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**2** If venue is to be placed in the judicial district in which the return was filed, modify this form in accordance with language at Forms - 3 and related Footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".

**3** Forms 1040 for some years do not use the phrase "taxable income" or "tax table income". However, what constitutes taxable income, as defined in 26 U.S.C., § 63, is actually computed on the appropriate line of the return. That line may vary and the line on the return showing the amount on which the actual tax was computed should be used.

**4** If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] then and there well knew and believed, the taxable income of [*Name of Spouse*] for the said calendar year, computed on the community property basis, was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". See *United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).



July 1994

26 U.S.C. § 7201

**26 U.S.C. § 7201**  
**Individual - Attempt to Evade and Defeat Tax**  
**Acts Subsequent to Filing**  
**United States v. Beacon Brass Co., Inc., 344 U.S. 43 (1952)**

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA	)	
	)	
v.	)	No.
	)	26 U.S.C., § 7201
_____	)	

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [*Defendant's Name*], a resident of [*City*], [*State*], did willfully attempt to evade and defeat a large part of the income tax due and owing by him [her] to the United States of America for the calendar year 1 19\_\_, by [*Describe Act or Acts, e.g., Filing False Financial Statement, or Making False Statements or Representations to Employees of the Internal Revenue Service, etc. See Spies v. United States, 317 U.S. 492 (1943)*], for the purpose of concealing additional unreported taxable income received by [*Defendant's Name*] during the said calendar year 1, on which said unreported taxable income, as he [she] then and there well knew and believed, there was due and owing to the United States of America an income tax of \$\_\_\_\_\_ [*Insert Amount of Tax Deficiency, Not Total Tax*]. 2

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**2** If it is determined that unreported tax is not to be numerically alleged in the indictment, then delete "an income tax of \$\_\_\_\_\_." and substitute "a substantial additional tax". See *United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

26 U.S.C. § 7201  
Individual - Spies Evasion, No Return Filed  
Attempt to Evade and Defeat Tax, Affirmative Acts,  
Spies v. United States, 317 U.S. 492 (1943)

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  )        No.  
  )        26 U.S.C., § 7201  
  )  
  )  
\_\_\_\_\_                                    )

The grand jury charges:

That during the calendar year 1 19\_\_, [*Defendant's Name*], a resident of [*City*], [*State*], had and received taxable income 2 in the sum of \$\_\_\_\_\_; that upon said taxable income 2 there was owing to the United States of America an income tax of \$\_\_\_\_; that well-knowing and believing the foregoing facts, [*Defendant's Name*] , on or about April 15, 19\_\_, 3 in the\_\_\_\_\_ District of \_\_, did willfully attempt to evade and defeat the said income tax due and owing by him [*her*] to the United States of America for said calendar year 1 by failing to make an income tax return on or before April 15, 19\_\_, 3 as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income tax, and by [*set forth the affirmative act(s) of evasion, such as concealing and attempting to conceal from all proper officers of the United States of America his [her] true and correct income*]. 4

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_\_." Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C. § 6072(a).

**2** For definition of taxable income, *see* 26 U.S.C., § 63. Note also 26 U.S.C. § 61, *et seq.*

**3** Note that if April 15th fell on a Saturday, Sunday, or legal holiday, the filing date to charge in the indictment would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note also that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

**4** *See Spies v. United States*, 317 U.S. 492, 499 (1943).

26 U.S.C. § 7201  
**Individual - Spies Evasion (No Return Filed)**  
**Attempt to Evade and Defeat Tax**  
**Husband and Wife Codefendants - Community Property**

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA	)	
	)	
v.	)	No.
	)	26 U.S.C., § 7201
	)	
_____	)	

The grand jury charges:

That during the calendar year **1** 19\_\_, the defendants [**Husband's Name**] and [**Wife's Name**], who were husband and wife, and who were residents of [**City**], [**State**], had and received taxable income, **2** computed on the community property basis, in the sum of \$\_\_\_\_\_ and \$\_\_\_\_\_, respectively; that upon said taxable income **2** there was owing to the United States of America by each defendant an income tax of \$\_\_\_\_\_ and \$\_\_\_\_\_, **3** respectively; that well-knowing and believing the foregoing facts, [**Husband's Name**] and [**Wife's Name**], on or about April 15, 19 \_\_, **4** in the \_\_\_\_\_ District of \_\_\_\_\_, did willfully attempt to evade and defeat the said income tax due and owing **5** by each of them to the United States of America for said calendar year **1** by failing to make separate individual income tax returns or a joint individual income tax return on or before April 15, 19\_\_, **4** as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income taxes, and by [**Set Forth the Affirmative Act(s) of Evasion Done by or on Behalf of Each Defendant, Such as Concealing and Attempting to Conceal from all Proper Officers of the United States of America his [her] [their] True and Correct Income; See Spies v. United States, 317 U.S. 492, 499 (1943)**].

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_\_". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

**2** For definition of taxable income, *see* 26 U.S.C., § 63. Note also 26 U.S.C., Secs. 61, *et seq.*

**3** Include total tax liability, without regard to wage withholding.

**4** Note that if April 15th fell on a Saturday, Sunday, or legal holiday, the filing date to charge in the indictment would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note also that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

**5** If there has been income tax withholding, add before "said income tax", either "a substantial part of", or "a large part of", or "a part of" or "a portion of."

**6** This form, with bracketed wording "concealing and attempting to conceal", was approved in *United States v. Edwards*, 777 F.2d 644, 650 (11th Cir. 1985), *cert. denied*, 475 U.S. 1123 (1986); *See also, United States v. Nelson*, 791 F.2d 336, 338 n.3 (5th Cir. 1986) for list of cases approving underlined language of concealment.

July 1994

26 U.S.C. § 7201

26 U.S.C. § 7201  
Individual - Attempt to Evade  
and Defeat the Payment of Tax

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  )        No.  
  )        26 U.S.C., § 7201  
  )  
\_\_\_\_\_  
  )

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, **1** in the \_\_\_\_\_ District of \_\_\_\_\_, [*Defendant's Name*], a resident of [*City*], [*State*], did willfully attempt to evade and defeat the payment of a large part of the income tax due and owing by him [her] to the United States of America for the calendar year **2** 19\_\_, in the amount of \$\_\_\_\_\_, by [*Set Forth the Affirmative Acts Constituting the Willful Attempt, Such as the Following: Concealing and Attempting to Conceal From the Internal Revenue Service the Nature and Extent of His [her] Assets and the Location Thereof; Making False Statements to Agents of the Internal Revenue Service; Placing Funds and Property in the Names of Nominees; Placing Funds and Property Beyond the Reach of Service of Process; etc.*].

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

**NOTES**

**1** The Seventh Circuit has held that an indictment may use the April 15 return due date, even though not all the acts of evasion of payment occurred on that date. *See United States v. Conley*, 826 F.2d 551, 558-559 (7th Cir. 1987). Moreover, the "attempt" may consist of a course of conduct. If so, substitute "on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, and continuing to".

**2** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_"; if more than one year's tax is involved, substitute "for the years \_\_\_\_\_ through \_\_\_\_\_".



26 U.S.C. § 7201  
Corporation, Officer, or Employee - Corporate Return  
Attempt to Evade and Defeat Corporate Tax

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  ) v.        ) No.  
  )        ) 26 U.S.C., § 7201  
\_\_\_\_\_  
  )

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [*Defendant's Name*], **1** who was the [*Position Held in Corp.*] of [*Name of Corporation*], a corporation, did willfully attempt to evade and defeat a large part of the income tax due and owing by the said corporation to the United States of America for the calendar year **2** 19\_\_, by preparing and causing to be prepared, and by signing and causing to be signed, **3** a false and fraudulent U.S. Corporation Income Tax Return, Form 1120, which was filed with the Internal Revenue Service on behalf of said corporation, wherein it was reported that the taxable income of said corporation for the said calendar year **2** was the sum of \$\_\_\_\_, and that the total amount of tax due and owing thereon was the sum of \$\_\_\_\_, whereas, as he [she] [it] then and there well knew and believed, the taxable income of [*Name of Corporation*] for the calendar year **2** 19\_\_, was the sum of \$\_\_\_\_, upon which taxable income there was due and owing to the United States of America a total tax of \$\_\_\_\_. **4**

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

**NOTES**

- 1** If the corporation is named as the defendant, substitute the name of the corporation.
- 2** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".
- 3** If venue is to be placed in the judicial district in which the return was filed, modify this form in accordance with language at Forms - 3 and related Footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".
- 4** If it is determined that unreported income and tax are not to be numerically alleged in the indictment, then substitute "whereas, as he [she] [it] then and there well knew and believed, the taxable income of the said corporation for the said calendar year was substantially in excess of that heretofore stated and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America". See *United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

**26 U.S.C. § 7201**  
**Corporation - Attempt to Evade and Defeat Corporate Tax**  
**Acts Subsequent to Filing**  
**United States v. Beacon Brass Co., 344 U.S. 43 (1952)**

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA            )  
   )  
   ) v.    )  
   )    ) No.  
   )    ) 26 U.S.C., § 7201  
 \_\_\_\_\_    )

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [*Defendant's Name*] **1** who was the [*Position Held in Corp.*] of [*Name of Corporation*], a corporation, did willfully attempt to evade and defeat a large part of the income tax due and owing by the said corporation to the United States of America for the calendar year **2** 19\_\_, by [*Describe Act or Acts; e.g., Filing False Financial Statement, Making False Statements and Representations to Employees of the Internal Revenue Service, etc. See Spies v. United States, 317 U.S. 492 (1943)*], for the purpose of concealing additional unreported taxable income received by said corporation during the said calendar year **2**, on which said unreported taxable income, as he [she] [it] then and there well knew and believed, there was due and owing to the United States of America an income tax of \$\_\_\_\_\_. [*Insert Amount of Corporation's Tax Deficiency, Not Total Tax*]. **3**

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

**NOTES**

**1** If the corporation is named as the defendant, substitute the name of the corporation.

**2** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**3** If it is determined that unreported tax is not to be numerically alleged in the indictment, then delete "an income tax of \$\_\_\_\_", and substitute "a substantial additional tax". See *United States v. Citron*, 783 F.2d 307, 314-15 (2d Cir. 1986); *United States v. Buckner*, 610 F.2d 570, 573 (9th Cir. 1979), *cert. denied*, 445 U.S. 961 (1980). Note, however, that the Ninth Circuit has ruled that a "substantial" additional tax is not required; all that is required in that circuit is some additional tax. *United States v. Marashi*, 913 F.2d 724, 736 (9th Cir. 1990).

26 U.S.C. § 7201
Sole Proprietorship or Partnership
Employer's Quarterly Return
Attempt to Evade and Defeat
Federal Withholding and F.I.C.A. (Social Security Taxes)

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA )
v. ) No.
\_\_\_\_\_ ) 26 U.S.C., § 7201

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [Defendant's Name], a resident of [City], [State], who conducted a business 1 as a [Sole Proprietorship or Partnership] under the name and style of \_\_\_\_\_, with its principal place of business in [City], [State], did willfully attempt to evade and defeat a large part of the federal income taxes withheld from wages and Federal Insurance Contributions Act taxes due and owing to the United States of America for the quarter ending \_\_\_\_\_, 19\_\_, by preparing and causing to be prepared, and by signing and causing to be signed, 2 a false and fraudulent Employer's Quarterly Federal Tax Return, Form 941, which was filed with the Internal Revenue Service, wherein it was stated that the total wages subject to withholding paid to employees by [Name of Business] for the said quarter was the sum of \$\_\_\_\_\_, and that the total amount of federal income tax withheld and social security taxes due and owing thereon was the sum of \$\_\_\_\_\_, whereas, as he [she] [it] then and there well knew and believed, the total wages subject to withholding paid to employees for said quarter was the sum of \$\_\_\_\_\_, upon which wages there were due and owing to the United States of America federal income taxes withheld from wages and social security taxes in the total amount of \$\_\_\_\_\_.



**July 1994**

**26 U.S.C. § 7201**

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

***NOTES***

**1** If employer is a corporation, refer to Forms - 25 as a guide in charging appropriate corporate officials with attempting to evade and defeat taxes due from corporation.

**2** If venue is to be placed in judicial district in which the return was filed, modify this form in accordance with language at Forms - 3 and related Footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".

26 U.S.C. § 7201  
*Sole Proprietorship or Partnership - Excise Tax Return  
 Attempt to Evade and Defeat Excise Tax*

IN THE DISTRICT COURT OF THE UNITED STATES  
 FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA	)		
	)		
v.	)	No.	
	)	26 U.S.C., § 7201	
_____	)		

The grand jury charges:

That on or about the \_\_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [*Defendant's Name*], **1** a resident of [*City*], [*State*], who conducted a retail **2** business as a [*Sole Proprietorship or Partnership*] under the name and style of \_\_\_\_\_, with its principal place of business in [*City*], [*State*], did willfully attempt to evade and defeat a large part of the retail dealer's **3** excise tax on [*Article*], imposed by Section \_\_\_\_\_ of the Internal Revenue Code (Title 26), due and owing to the United States of America for the quarter ending **4** \_\_\_\_\_, 19\_\_, by preparing and causing to be prepared, and by signing and causing to be signed, **5** a false and fraudulent Quarterly Federal Excise Tax Return, **6** which was filed with the Internal Revenue Service on behalf of said retail **2** business, wherein it was stated that the excise tax due and owing to the United States of America by reason of the retail **2** sale of [*Article*] for said quarter **4** was the sum of \$\_\_\_\_\_, whereas, as he [she] [it] then and there well knew and believed, there was due and owing to the United States of America for the said quarter, **4** retail dealer's **3** excise tax in the sum of \$\_\_\_\_\_.



**July 1994**

**26 U.S.C. § 7201**

In violation of Title 26, United States Code, Section 7201.

A True Bill.

Foreperson

United States Attorney

***NOTES***

**1** If a corporation is named as the defendant, substitute the name of the corporation.

**2** Designate appropriate business, *e.g.*, manufacturing.

**3** For other excise taxes, *see* 26 U.S.C., § 4041, *et seq.*

**4** Designate appropriate period.

**5** If venue is to be placed in judicial district in which the return was filed, modify this form in accordance with language at Forms - 3 and related Footnote **2**. If venue is based on mailing, substitute "by mailing and causing to be mailed".

**6** Designate appropriate IRS form.

26 U.S.C. § 7202
Failure to Account for and Pay Over
Withholding and F.I.C.A. (Social Security) Taxes

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA )
v. ) No.
\_\_\_\_\_ ) 26 U.S.C., § 7202

The grand jury charges:

That on or about the \_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of
\_\_\_\_\_, [Defendant's Name], a resident of [City], [State], who conducted a business as a sole
proprietorship 1 under the name and style of \_\_\_\_\_, with its principal place of business in
[City], [State], and who, during the first quarter 2 of the year 19\_\_, ending
\_\_\_\_\_, 19\_\_, deducted and collected from the total taxable wages of his [her] employees federal
income taxes and Federal Insurance Contributions Act taxes in the sum of \$\_\_\_\_, did willfully fail
to truthfully account for and pay over to the Internal Revenue Service said federal income taxes
withheld and Federal Insurance Contributions Act taxes due and owing to the United States of
America for the said quarter ending \_\_\_\_\_, 19\_\_.

In violation of Title 26, United States Code, Section 7202.

A True Bill.

Foreperson

United States Attorney

***NOTES***

**1** If taxpayer is a corporation, refer to Forms - 25 as a guide in charging appropriate corporate officials with failure to account for and pay over withholding and F.I.C.A. (Social Security) taxes due from the corporation.

**2** Designate appropriate quarter.

26 U.S.C. § 7203  
Individual Return - Failure to File  
Venue in District of District Director  
Hand-Carried Return

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  ) v.        ) No.  
  )        ) 26 U.S.C., § 7203  
\_\_\_\_\_  
  )

The United States Attorney charges:

That during the calendar year 1 19\_\_, [*Defendant's Name*], who was a resident of [*City*], [*State*], 2 had and received gross income of \$\_\_\_\_\_; 3 that by reason of such gross income he [she] was required by law, following the close of the calendar year 1 19\_\_, and on or before April 15, 19\_\_, 4 to make an income tax return to 5 the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, or to the Director, Internal Revenue Service Center, at [*City*], [*State*], or other proper officer of the United States, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled; that well-knowing and believing all of the foregoing, he [she] did willfully fail to make an income tax return to said District Director of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

**2** If venue is based on defendant's principal place of business, substitute for residence, "whose principal place of business was in [*City*], [*State*]".

**3** If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$\_\_\_\_\_ (minimum filing requirement)." For definition of gross income, *see* 26 U.S.C., § 61.

**4** If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

**5** If the District Director is located in a judicial district other than the judicial district of the defendant's residence or place of business, and venue is to be placed in the judicial district of the defendant's residence or place of business, then insert "the Representative of" and be sure that the location specified in the information, *i.e.*, "at \_\_\_\_\_", is the location of the representative -- the field office, and not the main office of the District Director.

26 U.S.C. § 7203  
Individual Return - Failure to File  
Venue in District of Service Center

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  ) v.        ) No.  
  )        ) 26 U.S.C., § 7203  
\_\_\_\_\_                                )

The United States Attorney charges:

That during the calendar year 1 19\_\_, [*Defendant's Name*], who was a resident of [*City*], [*State*], 2 had and received gross income of \$\_\_\_\_\_; 3 that by reason of such gross income he [she] was required by law, following the close of the calendar year 1 19\_\_, and on or before April 15, 19\_\_, 4 to make an income tax return to the Director, Internal Revenue Service Center, at [*City*], [*State*], in the \_\_\_\_\_ District of \_\_\_\_\_, or to the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_, or other proper officer of the United States, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled; that well-knowing and believing all of the foregoing, he [she] did willfully fail to make an income tax return to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney

**July 1994**

***26 U.S.C. § 7203***

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_\_". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

**2** If venue is based on defendant's principal place of business, substitute for residence, "whose principal place of business was in [*City*], [*State*]".

**3** If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$\_\_\_\_\_ (minimum filing requirement)." For definition of gross income, *see* 26 U.S.C., § 61.

**4** If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be next succeeding day that was not a Saturday, Sunday, or legal holiday. Note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.



26 U.S.C. § 7203  
Individual Return - Failure to File  
Husband or Wife - Joint or Separate Returns

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  ) v.        ) No.  
  )        ) 26 U.S.C., § 7203  
\_\_\_\_\_                                )

The United States Attorney charges:

That during the calendar year **1** 19\_\_, the defendants [*Husband's Name*] and [*Wife's Name*], who were husband and wife, and were residents of [*City*], [*State*], **2** had and received gross income of \$\_\_\_\_\_ and \$\_\_\_\_\_, respectively; **3** that by reason of such income, the law required each defendant to file a tax return with respect to income, or both defendants, as husband and wife, to file a single return jointly of income, following the close of the calendar year 19\_\_ and on or before April \_\_, 19\_\_, **4** to make such return or returns to **5** the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_, or to the Director, Internal Revenue Service Center, at [*City*], [*State*], or other proper officer of the United States, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled; that well-knowing and believing all the foregoing, the defendants individually and jointly did willfully fail to make said income tax return or returns to the said Director of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper office of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_\_". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

**2** If venue is based on defendant's principal place of business, substitute for residence, "whose principal place of business was in [*City*], [*State*]".

**3** If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$\_\_\_\_\_ [*minimum filing requirement*]." For definition of gross income, *see* 26 U.S.C., § 61.

**4** If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be next succeeding day that was not a Saturday, Sunday, or legal holiday. Note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

**5** If the District Director is located in a judicial district other than the judicial district of the defendant's residence or place of business, and venue is to be placed in the judicial district of the defendant's residence or place of business, then insert "the Representative of" and be sure that the location specified in the information, *i.e.*, "at \_\_\_\_\_", is the location of the representative -- the field office, and not the main office of the District Director.

26 U.S.C. § 7203
Individual Return - Failure to File
Husband or Wife - Joint or Separate Returns
Community Property State Alternative

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA )
v. ) No.
\_\_\_\_\_ ) 26 U.S.C., § 7203

The United States Attorney charges:

That during the calendar year 1 19\_\_, the defendants [Husband's Name] and [Wife's Name], who were husband and wife, and were residents of [City], [State], 2 which is a community property state, had and received gross income computed on the community property basis of \$\_\_\_\_\_ and \$\_\_\_\_\_, respectively; 3 that by reason of such income, the law required each defendant to file a tax return with respect to income, or both defendants, as husband and wife, to file a single return jointly of income, following the close of the calendar year 19\_\_ and on or before April \_\_, 19\_\_, 4 to make such return or returns to 5 the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_, or to the Director, Internal Revenue Service Center, at [City], [State], or other proper officer of the United States, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled; that well-knowing and believing all the foregoing, the defendants individually and jointly did willfully fail to make said income tax return or returns to the said Director of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper office of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney

**NOTES**

**1** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_". Fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

**2** If venue is based on defendant's principal place of business, substitute for residence, "whose principal place of business was in [*City*], [*State*]".

**3** If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$\_\_\_\_\_ [*minimum filing requirement*]." For definition of gross income, *see* 26 U.S.C., § 61.

**4** If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be next succeeding day that was not a Saturday, Sunday, or legal holiday. Note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

**5** If the District Director is located in a judicial district other than the judicial district of the defendant's residence or place of business, and venue is to be placed in the judicial district of the defendant's residence or place of business, then insert "the Representative of" and be sure that the location specified in the information, *i.e.*, "at \_\_\_\_\_", is the location of the representative -- the field office, and not the main office of the District Director.

26 U.S.C. § 7203  
Partnership Return - Failure to File  
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  ) v.        ) No.  
  )        ) 26 U.S.C., § 7203  
\_\_\_\_\_                                )

The United States Attorney charges:

That during the calendar year 2 19\_\_, [*Defendant's Name*] conducted a business as a partnership under the name and style of \_\_\_\_\_, with its principal place of business at [*City*], [*State*], and by reason of such facts he [she] was required by law, following the close of the calendar year 2 19\_\_, and on or before April 15, 19\_\_, 3 for and on behalf of said partnership, to make a partnership return of income to the Director, Internal Revenue Service Center, at [*City*], [*State*], in the \_\_\_\_\_ District of \_\_\_\_\_, or to the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_ 1, or other proper officer of the United States, stating specifically the items of said partnership's gross income and the deductions and credits allowed by law; that well-knowing and believing all of the foregoing, he [she] did willfully fail to make a partnership return to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney

***NOTES***

**1** If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

**2** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**3** Fiscal year partnership returns must be filed on or before the 15th day of the fourth month following the close of the fiscal year. 26 U.S.C., Secs. 6031, 6072(a). Note that if the fifteenth day fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note also that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

26 U.S.C. § 7203  
Corporation Return - Failure to File  
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  ) v.                                    )  
  )                                    ) No.  
  )                                    ) 26 U.S.C., § 7203  
  ) \_\_\_\_\_ )

The United States Attorney charges:

That during the calendar year **2** 19\_\_, the defendant, [*Defendant's Name*], **3** was the [*Position Held in Corporation*] of [*Name of Corporation*], a corporation not expressly exempt from tax, with its principal place of business at [*City*], [*State*], and by reason of such facts he [she] [it] was required by law, after the close of the calendar year **2** 19\_\_, and on or before March 15, 19\_\_, **4** for and on behalf of said corporation, to make an income tax return to the Director, Internal Revenue Service Center, at [*City*], [*State*], in the \_\_\_\_\_ District of \_\_\_\_\_, or to the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_, **1** or other proper officer of the United States, stating specifically the items of said corporation's gross income and the deductions and credits allowed by law; that well-knowing and believing all of the foregoing, he [she] [it] did willfully fail to make an income tax return to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney



*NOTES*

**1** If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

**2** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**3** If the corporation is named as the defendant, substitute the name of the corporation.

**4** Fiscal year corporation income tax returns must be filed on or before the 15th day of the third month following the close of the fiscal year. 26 U.S.C., § 6072(b). Note that if the fifteenth day fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. Note also that the date of the return was due should include any authorized extensions of time for filing. 26 U.S.C., § 7503.

26 U.S.C. § 7203  
Individual - Information Return  
Failure to File

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
          v.                                ) No.  
  ) 26 U.S.C., § 7203  
\_\_\_\_\_                                 )

The United States Attorney charges:

That during the calendar year 19\_\_, the defendant, [*Defendant's Name*], made payments of [*E.g., Rent, Salaries, Wages, Premiums, Annuities, Compensations, Remunerations, Gains, Profits, or Income*], to the persons and in the amounts following:

<u>NAME</u>	<u>ADDRESS</u>	<u>AMOUNT</u>
_____	_____	
_____	_____	
_____	_____	

That by reason of such payments, [*Defendant's Name*] was required by law to make a return on United States Treasury Department Internal Revenue Service Form 1096 on or before the 28th day of February, 19\_\_, to the Director, Internal Revenue Service Center, at [*City*], [*State*], 1 in the \_\_\_\_\_ District of \_\_\_\_\_, setting forth the number of returns on United States Treasury Department Internal Revenue Service Form(s) 1099 attached thereto; that well-knowing and believing all of the foregoing, [*Defendant's Name*] did willfully fail to make said return to said Director of the Internal Revenue Service Center at said time and place, or to any other proper officer of the United States.

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**26 U.S.C. § 7203**

In violation of Title 26, United States Code, Section 7203.

United States Attorney

***NOTES***

**1** Use Internal Revenue Service Center where Form 1096 was required to be filed. *See* Instructions for Forms 1096. Treas. Reg. 1.6041-6 (26 C.F.R.).

26 U.S.C. § 7203
Individual - 26 U.S.C. § 6050I
Returns Relating to Cash Received in Trade or Business
Failure to File

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA )
v. ) No.
\_\_\_\_\_ ) 26 U.S.C., § 7203

The grand jury charges:

During the calendar year 19\_\_, in the [Judicial District], the defendant [Defendant's Name], was the [Position Held in Business] of a business located in [City], [State], under the name and style of [Name of Business], and was engaged in trade and business as [Type of Business].

On or about [Date of Cash Transaction], defendant [Defendant's Name], in connection with a transaction relating to [Trade or Business - Insert Description of Transaction (e.g., the sale of an automobile to an undercover agent of the Internal Revenue Service)], did receive [Amount involved in cash transaction] in cash from [Name of Person Conducting Transaction] as [Reason for Receipt (e.g., payment for automobile)].

By virtue of his receipt of [Amount of Cash] on [Date of Cash Transaction], defendant [Defendant's Name] was required by law, pursuant to Title 26, United States Code, Section 6050I, and Treas. Reg. §1.6050I-1T (26 C.F.R.), to file with the Director, Internal Revenue Service, \_\_\_\_\_ Division, at [City], [State], in the \_\_\_\_\_ District of \_\_\_\_\_, or to the Director, Internal Revenue Service Center, at [City], [State], or other proper officer of the United States, a return within 15 days of his [her] receipt of the [Amount of Cash], on IRS Form 8300 in the manner and form stated thereon, stating, among other things, the name, address, and taxpayer identification number of the person from who he [she] received the cash, the amount of cash received, and the

**July 1994**

**26 U.S.C. § 7203**

date and nature of the transaction;

Well knowing all of the foregoing facts, defendant [*Defendant's Name*] did willfully fail to file the required return with the Internal Revenue Service or with any proper officer of the United States;

In violation of Title 26, United States Code, Section 7203.

A True Bill.

Foreperson

United States Attorney

26 U.S.C. § 7203  
*Individual - 26 U.S.C. § 6050I*  
**Returns Relating to Cash Received in Trade or Business**  
**Failure to File**

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA            )  
  )  
  ) v.   ) No.  
  )   ) 26 U.S.C., § 7203  
\_\_\_\_\_                                        )

The grand jury charges:

That on or about the \_\_\_ day of \_\_\_\_\_, 19\_\_, in the \_\_\_\_\_ District of \_\_\_\_\_, [*Defendant's Name*], whose principal place of business was in [*City*], [*State*], received a payment in a trade or business, to wit, [*identify trade or business*], in excess of \$10,000 United States currency, to wit, [*amount of currency*].

That by reason of such payment, [*Defendant's Name*], was required by law to make a return on United States Treasury Department Internal Revenue Service Form 8300 on or before the \_\_\_ day of \_\_\_\_\_, 19\_\_, to the Director, Internal Revenue Service, \_\_\_\_\_ Division, at [*City*], [*State*], in the \_\_\_\_\_ District of \_\_\_\_\_, or to the Director, Internal Revenue Service Center, at [*City*], [*State*], or other proper officer of the United States, stating specifically the items of identify of the individual from whom the cash was received, the person on whose behalf this transaction was conducted, the description of transaction and method of payment, and the business reporting this transaction on United States Treasury Department Internal Revenue Service Form 8300; that well-knowing and believing all of the foregoing, [*Defendant's Name*] did willfully fail to make said return to said Director of the Internal Revenue Service at said time and place, or to any other proper officer of the United States.

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**26 U.S.C. § 7203**

In violation of Title 26, United States Code, Sections 6050I and 7203, and Treas. Reg. §1.6050I-1 (26 C.F.R.)

A True Bill.

Foreperson

United States Attorney

26 U.S.C. § 7203  
Individual - Failure to Pay Tax  
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  ) v.        )  
  )        No.  
  )        26 U.S.C., § 7203  
  )  
\_\_\_\_\_

The United States Attorney charges:

That during the calendar year **2** 19\_\_, [*Defendant's Name*], who was a resident of [*City*], [*State*], had and received taxable income of \$\_\_\_\_\_, on which taxable income there was owing to the United States of America an income tax of \$\_\_\_\_\_; that he [she] was required by law on or before April 15, 19\_\_, **3** to pay said income tax to the Director, Internal Revenue Service Center, at [*City*], [*State*], in the \_\_\_\_\_ District of \_\_\_\_\_, or to the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_, **1** or other proper officer of the United States; and that well-knowing and believing all of the foregoing, he [she] did willfully fail to pay the said income tax to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

United States Attorney



*NOTES*

**1** If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

**2** If fiscal year is involved, substitute "fiscal year ended \_\_\_\_\_, 19\_".

**3** If April 15th fell on a Saturday, Sunday, or legal holiday, the appropriate date in the information would be the next succeeding day that was not a Saturday, Sunday, or legal holiday. 26 U.S.C., § 7503. Note that fiscal year individual returns must be filed on or before the 15th day of the fourth month after the end of the fiscal year. 26 U.S.C., § 6072(a).

26 U.S.C. § 7203  
Sole Proprietorship or Partnership  
Employer's Quarterly Return - Failure to File  
Venue in District of Service Center 1

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE \_\_\_\_\_ DISTRICT OF

UNITED STATES OF AMERICA        )  
  )  
  ) v.        ) No.  
  )        ) 26 U.S.C., § 7203  
\_\_\_\_\_  
  )

The United States Attorney charges:

That during the period from [Date] to [Date], inclusive, [Defendant's Name], a resident of [City], [State], was an employer of labor 1 and a person required under the provisions of the Internal Revenue Code to make a return of federal income taxes withheld from wages and Federal Insurance Contributions Act (F.I.C.A.) taxes; that during said period he [she] paid wages to his [her] employees which were subject to withholding of federal income taxes and Federal Insurance Contributions Act taxes in the sum of \$\_\_\_\_\_ and \$\_\_\_\_\_, respectively; that by reason of such facts he [she] was required by law, after [Last Day of Period], and on or before [Return Due Date], to make an Employer's Quarterly Federal Tax Return, Form 941, to the Director, Internal Revenue Service Center, at [City], [State], in the \_\_\_\_\_ District of \_\_\_\_\_, or to the District Director of the Internal Revenue Service for the Internal Revenue District of \_\_\_\_\_, at \_\_\_\_\_, 2 or other proper officer of the United States; and that well-knowing and believing all of the foregoing, he [she] did willfully fail to make said return to said Director of the Internal Revenue Service Center, to said District Director of the Internal Revenue Service, or to any other proper officer of the United States.

In violation of Title 26, United States Code, Section 7203.

**July 1994**

*26 U.S.C. § 7203*

United States Attorney

*NOTES*

**1** If employer is a corporation, refer to Forms - 25 as a guide in charging appropriate corporate officials with failure to file return on behalf of corporation.

**2** If venue is to be placed in the judicial district of the District Director, modify this form in accordance with language at Forms - 33.

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*26 U.S.C. § 7203*