

## Fraud or Intent to Evade

This chart lists criminal penalties for fraud or attempt to evade tax. Civil penalties may also apply.

State	Fraud or Intent to Evade	Comments	Citation
Alabama	Felony. Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment for up to 5 years.	Fraud and false statements: Felony. Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment for up to 3 years.	Alabama Code §40-29-110 Alabama Code §40-29-115(a)
Alaska	Class C felony.		Alaska Stat. §43.05.290
Arizona	Class 5 felony.		Ariz. Rev. Stat. §42-1127
Arkansas	Attempt to evade: Class C felony.	False or fraudulent return: Class D felony.	Ark. Code Ann. §26-18-201 Ark. Code Ann. §26-18-203
California	Up to \$20,000 fine and/or imprisonment for up to 1 year.	False or fraudulent return: Misdemeanor. Up to \$5,000 fine and/or imprisonment for up to 1 year.	Cal. Rev. & Tax Code §19706 Cal. Rev. & Tax Code §19701
Colorado	Class 5 felony. Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment.		Colo. Rev. Stat. §39-21-118
Connecticut	Penalty equal to the total amount of tax evaded.		Conn. Gen. Stat. §12-736 Conn. Gen. Stat. §12-737
Delaware	Class E felony.		Del. Code Ann. tit. 30, §571
District of Columbia	Misdemeanor. Up to \$5,000 fine and/or imprisonment for up to 180 days.  Felony if tax exceeds \$10,000. Up to greater of 3 times tax evaded or \$10,000 and/or imprisonment for up to 10 years.	Fraud and false statements: Misdemeanor. Up to \$5,000 fine and/or imprisonment for up to 180 days.	D.C. Code Ann. §47-4101 D.C. Code Ann. §47-4106
Florida	First degree misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.		Fla. Stat. ch. 220.901
Georgia	Felony, if attempt to evade tax in excess of \$3,000. Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment for 1 - 5 years.		Ga. Code Ann. §48-7-5
Hawaii	Class C felony. Up to \$100,000 (\$500,000 for a corporation) fine, imprisonment for up to 5 years, and/or probation.	False and fraudulent statements: Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment for up to 3 years.	Haw. Rev. Stat. §231-34 Haw. Rev. Stat. §231-36
Idaho	Felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Idaho Code §63-3075
Illinois	Class 4 felony for first offense. Class 3 felony for each subsequent offense.		35 ILCS 5/1301
Indiana	Class D felony.	False or fraudulent return: Class B misdemeanor.	Ind. Admin. Code tit. 45, r. 1.1-7-2
Iowa	Class D felony.		Iowa Code §422.40
Kansas	Fraudulent failure to pay tax, make return, or supply information: Misdemeanor. Up to \$1,000 fine and/or imprisonment for 30 days - 1 year.	Willfully signs fraudulent return: Felony. Imprisonment for up to 5 years.	Kan. Stat. Ann. §79-3228
Kentucky	Class D felony.		Ky. Rev. Stat. Ann. §141.990
Louisiana	Up to \$1,000 fine and/or imprisonment for up to 1 year. Up to \$2,000 fine and/or imprisonment for up to 2 years if tax exceeds \$1,000.		La. Rev. Stat. Ann. §47:1642
Maine	Tax amount of \$2,000 or less: Class D crime (up to \$2,000 fine and/or imprisonment for up to 1 year). Class C crime if subsequent offense (up to \$5,000 fine and/or imprisonment for up to 5 years).  Tax amount over \$2,000: Class C crime. Class B crime if subsequent offense (up to \$20,000 fine and/or imprisonment for up to 10 years).	False tax return: Class D crime. Class C crime if subsequent offense.	Me. Rev. Stat. Ann. tit. 36, §184-A Me. Rev. Stat. Ann. tit. 36, §5333
Maryland	Perjury. Imprisonment for up to 10 years.		Md. Code Ann. §13-1002
Massachusetts	Felony. Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment for up to 5 years.	Filing a false return: Felony. Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment for up to 3 years.  Fraudulent delivery or disclosure: Up to \$10,000 (\$50,000 for a corporation) and/or imprisonment for up to 1 year.	Mass. Gen. Laws ch. 62C, §73 Mich. Comp. Laws §205.27
Michigan	Felony. Up to \$5,000 fine and/or imprisonment for up to 5 years.		Minn. Stat. §289A.63
Minnesota	Felony.		Miss. Code Ann. §27-3-79
Mississippi	Felony. Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment for up to 5 years.		Mo. Rev. Stat. §143.911
Missouri	Up to \$10,000 fine and/or imprisonment for up to 1 year in the county jail or 2 - 5 years in the state penitentiary.		Mont. Code Ann. §15-30-321 Neb. Rev. Stat. §77-27,113 Neb. Rev. Stat. §77-27,116
Montana	Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.		N.H. Rev. Stat. Ann. §21-J:39
Nebraska	Class IV felony.		N.J. Stat. Ann. §54:52-8 N.J. Stat. Ann. §54:52-10 N.J. Stat. Ann. §54:52-11
New Hampshire	Class B felony.		N.M. Stat. Ann. §7-1-72 N.M. Stat. Ann. §7-1-73
New Jersey	Third degree crime.		
New Mexico	Felony. \$1,000 - \$10,000 fine and/or imprisonment for 1 - 5 years.	Fraud: Depends on amount of tax owed. \$250 or less: Petty misdemeanor. \$250 - \$500: Misdemeanor. \$500 - \$2,500: Fourth degree felony. \$2,500 - \$20,000: Third degree felony. Over \$20,000: Second degree felony.	N.Y. Tax Law, §1805 N.Y. Tax Law, §1801(b)
New York	Class A misdemeanor. Up to \$1,000 (\$5,000 for a corporation) fine or twice the amount gained from the crime, and/or imprisonment for up to 1 year.		N.C. Gen. Stat. §105-236
North Carolina	Class H felony.		N.D. Cent. Code §57-38-45
North Dakota	Class A misdemeanor. Up to \$1,000 fine.		Ohio Rev. Code Ann. §5703.99
Ohio	Fifth degree felony. Up to \$7,500 fine.		Okla. Stat. tit. 68, §241 Okla. Stat. tit. 68, §240.1
Oklahoma	Felony. \$1,000 - \$50,000 fine and/or imprisonment for 2 - 5 years.		Or. Rev. Stat. §314.991
Oregon	Class C felony. Up to \$1,000 fine.		72 P.S. §7410 72 P.S. §1704a
Pennsylvania	Misdemeanor. Up to \$1,000 and/or imprisonment for up to 6 months.	Fraudulent return: Misdemeanor. Up to \$2,000 and/or imprisonment for up to 3 years.	R.I. Gen. Laws §44-11-32
Rhode Island	Felony. Up to \$10,000 fine and/or imprisonment for up to 1 year.		S.C. Code Ann. §12-54-44
South Carolina	Felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.	False or fraudulent statement: Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.	Tenn. Code Ann. §67-1-1440(g) Tenn. Code Ann. §67-2-121(b)
Tennessee	Class E felony.		Tex. Tax Code Ann. §171.363
Texas	Third degree felony.		Utah Code Ann. §59-1-401
Utah	Second degree felony. \$1,500 - \$25,000 fine.	False or fraudulent return: Third degree felony. \$1,000 - \$5,000 fine.	Vt. Stat. Ann. tit. 32, §5894
Vermont	If tax evaded is more than \$500, up to \$10,000 fine and/or imprisonment for up to 3 years.	Knowingly filing a fraudulent return: Up to \$1,000 fine and/or imprisonment for up to 1 year.	Va. Code Ann. §58.1-452
Virginia	Class 6 felony.		W. Va. Code §11-9-10
West Virginia	Felony. \$1,000 - \$10,000 fine and/or imprisonment in county jail for up to 1 year or state penitentiary for 1 - 3 years.		Wis. Stat. §71.83
Wisconsin	Class H felony. Up to \$10,000 fine and/or imprisonment for up to 6 years.		

## Failure to Pay

This chart lists criminal penalties imposed by each state and the District of Columbia for failure to pay income tax. Civil penalties may also apply.

State	Failure to Pay	Comments	Citation
Alabama	Misdemeanor. Up to \$25,000 fine and/or imprisonment for up to 1 year.	Failure to collect and remit: Felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.	Alabama Code §40-29-112 Alabama Code §40-29-111
Alaska	Class A misdemeanor.		Alaska Stat. §43.05.290
Arizona	Class 5 felony.		Ariz. Rev. Stat. §42-1127
Arkansas	Class D felony.		Ark. Code Ann. §26-18-202
California	No specific criminal penalties for failure to pay.		
Colorado	Misdemeanor. Up to \$50,000 (\$100,000 for corporations) or imprisonment for up to 1 year.	Failure to collect and remit: Class 5 felony. Up to \$100,000 (\$500,000 for a corporation) and/or imprisonment.	Colo. Rev. Stat. §39-21-118
Connecticut	Up to \$1,000 fine and/or imprisonment up to 1 year.		Conn. Gen. Stat. §12-231
Delaware	Up to \$3,000 fine and/or imprisonment up to 6 months.		Del. Code Ann. tit. 30, §1912
District of Columbia	Misdemeanor. Up to \$3,000 fine or imprisonment for up to 180 days.	Failure to collect and remit: Over \$10,000: Felony. Up to \$10,000 fine, or 3 times the tax evaded (whichever is greater), and imprisonment for up to 10 years.  Less than \$10,000: Misdemeanor. Up to \$5,000 fine and imprisonment for up to 180 days.	D.C. Code Ann. §47-4103 D.C. Code Ann. §47-4102
Florida	First degree misdemeanor.		Fla. Stat. ch. 220.901
Georgia	Misdemeanor.		Ga. Code Ann. §48-7-2
Hawaii	No specific criminal penalties for failure to pay.		
Idaho	Misdemeanor. Up to \$300 fine and/or imprisonment for up to 6 months.	Failure to collect and remit: Felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.	Idaho Code §63-3075
Illinois	Class 4 felony for first offense. Class 3 felony for each subsequent offense.	Failure to collect and remit: Class A misdemeanor.	35 ILCS 5/1301 35 ILCS 5/1302
Indiana	No specific criminal penalties for failure to pay.		
Iowa	Fraudulent practice.		Iowa Code §422.25
Kansas	Misdemeanor. Up to \$1,000 fine and/or imprisonment of 30 days - 1 year.		Kan. Stat. Ann. §79-3228 Ky. Rev. Stat. Ann. §141.990
Kentucky	Class D felony.		La. Rev. Stat. Ann. §47:1641
Louisiana	Felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Me. Rev. Stat. Ann. tit. 36, §5332
Maine	Class D crime. Subsequent offenses are Class C crime.		Md. Code Ann. §13-1022
Maryland	Misdemeanor. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Mass. Gen. Laws ch. 62C, §73(b)
Massachusetts	Felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Mich. Comp. Laws §205.27
Michigan	Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.		Minn. Stat. §289A.63
Minnesota	Gross misdemeanor.		Miss. Code Ann. §27-7-87
Mississippi	Misdemeanor. \$100 - \$500 fine and/or imprisonment for up to 6 months.		Mo. Rev. Stat. §143.921
Missouri	Up to \$10,000 fine and/or imprisonment for up to 1 year in the county jail or 2 - 5 years in the state penitentiary.		Mont. Code Ann. §15-30-321 Neb. Rev. Stat. §77-27,114
Montana	Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.		N.H. Rev. Stat. Ann. §21-J:39
Nebraska	Class IV felony.	Failure to collect and remit: Felony.	N.J. Stat. Ann. §54:52-9
New Hampshire	No specific criminal penalties for failure to pay.		
New Jersey	Crime of the third degree.		N.Y. Tax Law, § 1810
New Mexico	No specific criminal penalties for failure to pay.		N.C. Gen. Stat. §105-236
New York	Misdemeanor.		N.D. Cent. Code §57-38-45
North Carolina	Class 1 misdemeanor.		Ohio Rev. Code Ann. §5747.99
North Dakota	Class A misdemeanor. Up to \$1,000 penalty.		
Ohio	\$100 - \$5,000 fine.		Or. Rev. Stat. §314.991
Oklahoma	No specific criminal penalties for failure to pay.		72 P.S. §7410
Oregon	Class C felony. Up to \$1,000 penalty.		S.C. Code Ann. §12-54-44
Pennsylvania	Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 6 months.		
Rhode Island	No specific criminal penalties for failure to pay.		
South Carolina	Felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.		
Tennessee	No specific criminal penalties for failure to pay.		
Texas	No specific criminal penalties for failure to pay.		
Utah	Second degree felony. \$1,500 - \$25,000 fine.		Utah Code Ann. §59-1-401
Vermont	Up to \$1,000 fine and/or imprisonment for up to 1 year.		Vt. Stat. Ann. tit. 32, §5894
Virginia	No specific criminal penalties for failure to pay.		
West Virginia	Misdemeanor. \$100 - \$1,000 fine and/or imprisonment for up to 6 months.		W. Va. Code §11-9-4
Wisconsin	Misdemeanor. Up to \$10,000 fine and/or imprisonment for up to 9 months.		Wis. Stat. §71.83

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