



Criminal Penalties for Failure to File a Return

800-940-9433 info@peisnerjohnson.com www.peisnerjohnson.com

The chart lists criminal penalties for failure to file a return. Civil penalties may also apply.

State	Failure to File	Comments	Citation	CCH ¶
Arizona	Class 5 felony.		Ariz. Rev. Stat. §42-1127(B)	Arizona 61-530
California	Misdemeanor. \$1,000 - \$5,000 fine and/or imprisonment for up to 1 year. Felony if intent to evade and unreported tax exceeds \$25,000 in 12-month period. \$5,000 - \$20,000 fine and/or imprisonment for 16 months - 3 years.		Cal. Rev. & Tax Code §6452 Cal. Rev. & Tax Code §7153 Cal. Rev. & Tax Code §7153.5	California 61-530
Connecticut	Up to \$1,000 fine and/or imprisonment for up to 1 year.		Conn. Gen. Stat. §12-428	Connecticut 61-530
Florida	Failure to file 6 consecutive returns with an intent to evade is a 3rd degree felony.		Fla. Stat. ch. 212.12(2)(c)	Florida 61-530
Georgia	High and aggravated misdemeanor. Up to \$5,000 fine and/or imprisonment for up to 1 year. Subsequent convictions are a felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Ga. Code Ann. §48-8-9	Georgia 61-530
Hawaii	Misdemeanor. Up to \$25,000 (\$100,000 for a corporation) fine and/or imprisonment for up to 1 year.		Haw. Rev. Stat. §231-35	Hawaii 61-530
Illinois	Class 4 felony. Class 3 felony is tax owed is \$300 or more.		35 ILCS 120/13	Illinois 61-530
Iowa	Willful failure: fraudulent practice. Attempt to evade: Class D felony.		Iowa Code §423.40	Iowa 61-530
Kentucky	Class D felony.		Ky. Rev. Stat. Ann. §131.445	Kentucky 61-530
Maine	Class D crime. Subsequent offenses are Class C crime. Intent to evade: Class D crime. Class C if tax exceeds \$2,000 or for subsequent offense. Class B if subsequent offense and tax exceeds \$2,000.		Me. Rev. Stat. Ann. tit. 36, §184 Me. Rev. Stat. Ann. tit. 36, §184-A	Maine 61-530
Maryland	Misdemeanor. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Md. Code Ann. §13-1001	Maryland 61-530
Massachusetts	Misdemeanor. Up to \$25,000 (\$50,000 for a corporation) fine and/or imprisonment for up to 1 year.		Mass. Gen. Laws ch. 62C, §73(c)	Massachusetts 61-530
Michigan	Intent to defraud or evade: Felony. Up to \$5,000 fine and/or imprisonment for up to 5 years. Knowing violation: Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.		Mich. Comp. Laws §205.27	Michigan 61-530
Minnesota	Knowing failure is a gross misdemeanor. Willful attempt to evade is a felony.		Minn. Stat. §289A.63	Minnesota 61-530
Missouri	Up to \$10,000 fine and/or imprisonment for up to 5 years.		Mo. Rev. Stat. §144.480	Missouri 61-530
Nevada	Misdemeanor.		Nev. Rev. Stat. 372.765	Nevada 61-530
New Jersey	Disorderly person offense if reckless or negligent. Failure with intent to evade is a 3rd degree crime.		N.J. Stat. Ann. §54:52-6 N.J. Stat. Ann. §54:52-8 N.J. Admin. Code tit. 18, §18:2-2.8	New Jersey 61-530
New York	Misdemeanor.		N.Y. Tax Law, §1817(a)	New York 61-530
Ohio	\$100 - \$1,000 fine and/or imprisonment for up to 60 days.		Ohio Rev. Code Ann. §5739.99(B)	Ohio 61-530
Pennsylvania	Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.		72 P.S. §7268(b) 61 Pa. Code §35.2(d)	Pennsylvania 61-530
South Carolina	Up to \$10,000 fine and/or imprisonment for up to 1 year.		S.C. Code Ann. §12-54-44(B)(3)	South Carolina 61-530

Texas	Class C misdemeanor. Second offense is a Class B misdemeanor (up to \$2,000 fine). Subsequent offense is a Class A misdemeanor (up to \$4,000 fine).		Tex. Tax Code Ann. §151.709	Texas 61-530
Virginia	Class 1 misdemeanor.		Va. Code Ann. §58.1-636	Virginia 61-530
Washington	Gross misdemeanor		Wash. Rev. Code §82.08.050	Washington 61-530
Wisconsin	Misdemeanor.		Wis. Stat. §77.60(6)	Wisconsin 61-530

Administration > Penalties > Criminal > **Failure to Pay**

This chart lists criminal penalties for failure to pay tax. Civil penalties may also apply.

State	Failure to Pay	Comments	Citation	CCH ¶
Arizona	Class 5 felony.		Ariz. Rev. Stat. §42-1127(B)	Arizona 61-530
California	Misdemeanor. \$1,000 - \$5,000 fine and/or imprisonment for up to 1 year. Felony if intent to evade and unreported tax exceeds \$25,000 in 12-month period. \$5,000 - \$20,000 fine and/or imprisonment for 16 months - 3 years.		Cal. Rev. & Tax Code §6452 Cal. Rev. & Tax Code §7153 Cal. Rev. & Tax Code §7153.5	California 61-530
Connecticut	Up to \$1,000 fine and/or imprisonment for up to 1 year.		Conn. Gen. Stat. §12-428	Connecticut 61-530
Florida	1st or 2nd offense involving less than \$300 is a misdemeanor; otherwise, 1st, 2nd, or 3rd degree felony depending on the amount of tax involved.		Fla. Stat. ch. 212.12(2)(d)	Florida 61-530
Georgia	High and aggravated misdemeanor. Up to \$5,000 fine and/or imprisonment for up to 1 year. Subsequent offense is a felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Ga. Code Ann. §48-8-7	Georgia 61-530
Hawaii	Class C felony. Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment for up to 5 years. Failure to remit use tax collected is embezzlement. Fine up to 5 times the amount not remitted and/or imprisonment for up to 10 years.		Haw. Rev. Stat. §231-34 Haw. Rev. Stat. §238-6(f)	Hawaii 61-530
Illinois	Class 4 felony. Class 3 felony if tax due is \$300 or more.		35 ILCS 120/13	Illinois 61-530
Iowa	Willful failure: fraudulent practice. Attempt to evade: Class D felony.		Iowa Code §423.40	Iowa 61-530
Kentucky	Class D felony.		Ky. Rev. Stat. Ann. §131.445	Kentucky 61-530
Maine	Class D crime. Subsequent offenses are Class C crime. Intent to evade: Class D crime. Class C if tax exceeds \$2,000 or for subsequent offense. Class B if subsequent offense and tax exceeds \$2,000.		Me. Rev. Stat. Ann. tit. 36, §184 Me. Rev. Stat. Ann. tit. 36, §184-A	Maine 61-530
Maryland	Misdemeanor. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Md. Code Ann. §13-1006	Maryland 61-530
Massachusetts	Felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Mass. Gen. Laws ch. 62C, §73(b)	Massachusetts 61-530
Michigan	Intent to defraud or evade: Felony. Up to \$5,000 fine and/or imprisonment for up to 5 years. Knowing violation: Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.		Mich. Comp. Laws §205.27	Michigan 61-530
Minnesota	Knowing failure is a gross misdemeanor. Willful attempt to evade is a felony.		Minn. Stat. §289A.63	Minnesota 61-530
Missouri	Up to \$10,000 fine and/or imprisonment for up to 5 years.		Mo. Rev. Stat. §144.480	Missouri 61-530
Nevada	Misdemeanor. Up to \$500 fine and/or imprisonment for up to 6 months.		Nev. Rev. Stat. 372.765	Nevada 61-530
New Jersey	Disorderly person offense if reckless or negligent. Failure with intent to evade is a 3rd degree crime. Failure to remit \$75,000 or more in tax collected is 2nd degree crime.		N.J. Stat. Ann. §54:52-6 N.J. Stat. Ann. §54:52-8 N.J. Stat. Ann. §54:52-15 N.J. Admin. Code tit. 18, §18:2-2.8	New Jersey 61-530
New York	Misdemeanor. Class E felony if attempt to defraud the state and/or a political subdivision of at least \$10,000.		N.Y. Tax Law, §1817(c)	New York 61-530
Ohio	Failure to collect and pay: \$25 - \$100 fine. Failure to remit tax collected: 4th degree felony. Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year. A person who fails to remit collected tax may be charged with		Ohio Rev. Code Ann. §5739.99(E) 72 P.S. §7268(b)	Ohio 61-530

Pennsylvania	embezzlement, misapplication of entrusted property, and/or theft.		61 Pa. Code §35.2(d)	Pennsylvania 61-530
South Carolina	Up to \$10,000 fine and/or imprisonment for up to 1 year.		S.C. Code Ann. §12-54-44(B)(3)	South Carolina 61-530
Texas	Class C misdemeanor if tax collected and not paid is less than \$10,000. State jail felony if tax is \$10,000 - less than \$20,000. 3rd degree felony if tax is \$20,000 - less than \$100,000. 2nd degree felony if tax \$100,000 or more.		Tex. Tax Code Ann. §151.7032	Texas 61-530
Virginia	Class 1 misdemeanor.		Va. Code Ann. §58.1-625	Virginia 61-530
Washington	Gross misdemeanor.		Wash. Rev. Code §82.08.050	Washington 61-530
Wisconsin	Felony or misdemeanor theft depending on amount of tax involved.		Wis. Stat. §77.60(11)	Wisconsin 61-530

Administration > Penalties > Criminal > **Intent to Evade**

This chart lists criminal penalties for filing a false or fraudulent return. Civil penalties may also apply.

State	Intent to Evade	Comments	Citation	CCH ¶
Arizona	Class 5 felony.		Ariz. Rev. Stat. §42-1127(B)	Arizona 61-530
California	Misdemeanor. \$1,000 - \$5,000 fine and/or imprisonment for up to 1 year. Felony if intent to evade and unreported tax exceeds \$25,000 in 12-month period. \$5,000 - \$20,000 fine and/or imprisonment for 16 months - 3 years.		Cal. Rev. & Tax Code §sect7152 Cal. Rev. & Tax Code §7153 Cal. Rev. & Tax Code §7153.5	California 61-530
Connecticut	Up to \$5,000 fine and/or imprisonment for 1 - 5 years.		Conn. Gen. Stat. §12-428	Connecticut 61-530
Florida	1st or 2nd offense involving less than \$300 is a misdemeanor; otherwise, 1st, 2nd, or 3rd degree felony depending on the amount of tax involved.		Fla. Stat. ch. 212.12(2)(d)	Florida 61-530
Georgia	High and aggravated misdemeanor. Up to \$5,000 fine and/or imprisonment for up to 1 year. Subsequent conviction is a felony. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Ga. Code Ann. §48-8-8	Georgia 61-530
Hawaii	Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment up to 3 years.		Haw. Rev. Stat. §231-36	Hawaii 61-530
Illinois	Class 4 felony. Class 3 felony if tax due is \$300 or more.		35 ILCS 120/13	Illinois 61-530
Iowa	Willful failure: fraudulent practice. Attempt to evade: Class D felony.		Iowa Code §423.40	Iowa 61-530
Kentucky	Class D felony.		Ky. Rev. Stat. Ann. §131.445	Kentucky 61-530
Maine	Class D crime. Subsequent offenses are Class C crime. Intent to evade: Class D crime. Class C crime if tax exceeds \$2,000 or for subsequent offenses. Class B if subsequent offense and tax exceeds \$2,000.		Me. Rev. Stat. Ann. tit. 36, §184 Me. Rev. Stat. Ann. tit. 36, §184-A	Maine 61-530
Maryland	Misdemeanor. Up to \$10,000 fine and/or imprisonment for up to 5 years.		Md. Code Ann. §13-1003	Maryland 61-530
Massachusetts	Felony. Up to \$100,000 (\$500,000 for a corporation) fine and/or imprisonment for up to 3 years.		Mass. Gen. Laws ch. 62C, §73(f)	Massachusetts 61-530
Michigan	Intent to defraud/evade: Felony. Up to \$5,000 fine and/or imprisonment for up to 5 years. Knowing violation: Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.		Mich. Comp. Laws §205.27	Michigan 61-530
Minnesota	Felony.		Minn. Stat. §289A.63	Minnesota 61-530
Missouri	Up to \$10,000 fine and/or imprisonment for up to 5 years.		Mo. Rev. Stat. §144.490 Nev. Rev. Stat. 372.755 Nev. Rev. Stat. 372.760	Missouri 61-530
Nevada	\$300 - \$5,000 fine and/or imprisonment for up to 1 year.		N.J. Stat. Ann. §54:52-6 N.J. Stat. Ann. §54:52-10	Nevada 61-530
New Jersey	Disorderly person offense if reckless or negligent. 3rd degree crime if attempt to evade.		N.Y. Tax Law, §1817(b)	New Jersey 61-530
New York	Misdemeanor.		Ohio Rev. Code Ann. §5739.99(B)	New York 61-530
Ohio	\$100 - \$1,000 fine and/or imprisonment for up to 60 days.		Ohio Rev. Code Ann. §5739.99(B) 72 P.S. §7268(a)	Ohio 61-530

Pennsylvania	Misdemeanor. Up to \$2,000 fine and/or imprisonment for up to 3 years.		61 Pa. Code §35.2(d)	Pennsylvania 61-530
South Carolina	Misdemeanor. Up to \$1,000 fine and/or imprisonment for up to 1 year.		S.C. Code Ann. §12-54-44(B)(4)	South Carolina 61-530
Texas	No specific criminal penalties.			Texas 61-530
Virginia	Class 1 misdemeanor.		Va. Code Ann. §58.1-636	Virginia 61-530
Washington	Class C felony.		Wash. Rev. Code §82.32.290(2)	Washington 61-530
Wisconsin	Misdemeanor.		Wis. Stat. §77.60(7)	Wisconsin 61-530

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