

**TITLE 26 - INTERNAL REVENUE CODE****Subtitle F - Procedure and Administration****CHAPTER 75 - CRIMES, OTHER OFFENSES, AND FORFEITURES****Subchapter A - Crimes****PART I - GENERAL PROVISIONS****§ 7203. Willful failure to file return, supply information, or pay tax**

Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation), or imprisoned not more than 1 year, or both, together with the costs of prosecution. In the case of any person with respect to whom there is a failure to pay any estimated tax, this section shall not apply to such person with respect to such failure if there is no addition to tax under section 6654 or 6655 with respect to such failure. In the case of a willful violation of any provision of section 6050I, the first sentence of this section shall be applied by substituting “felony” for “misdemeanor” and “5 years” for “1 year”.

(Aug. 16, 1954, ch. 736, 68A Stat. 851; Pub. L. 90–364, title I, § 103(e)(5), June 28, 1968, 82 Stat. 264; Pub. L. 97–248, title III, §§ 327, 329 (b), Sept. 3, 1982, 96 Stat. 617, 618; Pub. L. 98–369, div. A, title IV, § 412(b)(9), July 18, 1984, 98 Stat. 792; Pub. L. 100–690, title VII, § 7601(a)(2)(B), Nov. 18, 1988, 102 Stat. 4504; Pub. L. 101–647, title XXXIII, § 3303(a), Nov. 29, 1990, 104 Stat. 4918.)

**Amendments**

1990—Pub. L. 101–647 substituted “substituting ‘felony’ for ‘misdemeanor’ and” for “substituting”.

1988—Pub. L. 100–690 inserted at end “In the case of a willful violation of any provision of section 6050I, the first sentence of this section shall be applied by substituting ‘5 years’ for ‘1 year’.”

1984—Pub. L. 98–369 struck out “(other than a return required under the authority of section 6015)” after “to make a return”.

1982—Pub. L. 97–248, § 329(b), substituted “\$25,000 (\$100,000 in the case of a corporation)” for “\$10,000”.

Pub. L. 97–248, § 327, inserted last sentence providing that, in the case of any person with respect to whom there is a failure to pay any estimated tax, this section shall not apply to such person with respect to such failure if there is no addition to tax under section 6654 or 6655 with respect to such failure.

1968—Pub. L. 90–364 struck out reference to section 6016.

**Effective Date of 1990 Amendment**

Section 3303(c) of Pub. L. 101–647 provided that: “The amendment made by subsection (a) [amending this section] shall apply to actions, and failures to act, occurring after the date of the enactment of this Act [Nov. 29, 1990].”

**Effective Date of 1988 Amendment**

Amendment by Pub. L. 100–690 applicable to actions after Nov. 18, 1988, see section 7601(a)(3) of Pub. L. 100–690, set out as a note under section 6050I of this title.

**Effective Date of 1984 Amendment**

Amendment by Pub. L. 98–369 applicable with respect to taxable years beginning after Dec. 31, 1984, see section 414(a)(1) of Pub. L. 98–369, set out as a note under section 6654 of this title.

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*NB: This unofficial compilation of the U.S. Code is current as of Jan. 4, 2010 (see <http://www.law.cornell.edu/uscode/uscpri.html>).*

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**Effective Date of 1982 Amendment**

Amendment by section 329(b) of Pub. L. 97-248 applicable to offenses committed after Sept. 3, 1982, see section 329(e) of Pub. L. 97-248, set out as a note under section 7201 of this title.

**Effective Date of 1968 Amendment**

Amendment by Pub. L. 90-364 applicable with respect to taxable years beginning after Dec. 31, 1967, except as provided by section 104 of Pub. L. 90-364, see section 103(f) of Pub. L. 90-364, set out as a note under section 243 of this title.