

CRIMINAL TAX MANUAL

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INDICTMENT AND INFORMATION FORMS

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Form 1

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

IN THE UNITED STATES DISTRICT COURT
FOR THE _____ DISTRICT OF _____

UNITED STATES OF)
AMERICA)
)
v.) COMPLAINT
)
_____)

COMPLAINT FOR VIOLATION OF SECTION 7201¹
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 year² 20____, by examining the taxpayer's tax return for the calendar year 20____, and other years; [*e.g., by examination and audit of the taxpayer's business and financial books and records; by identifying and interviewing third parties with whom the taxpayer did business; by consulting public and private records reflecting the taxpayer's income; and/or by interviewing third persons having knowledge of the taxpayer's financial condition.*]³

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 a fiscal year is involved, substitute "fiscal year ended , [*Date*], 20____". 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).

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(s) 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).

That based on this investigation, the complainant has personal knowledge that on or about the day of , 20_____, 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] to the United States of America for the calendar year 20____, 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. In that return, [*Defendant's Name*] stated that his [her] taxable⁴ [*or adjusted gross*] income for the calendar year 20____ was \$_____, and that the amount of tax due and owing thereon was the sum of \$_____, when in fact, as he [she] knew, his [her] taxable [*or adjusted gross*] income for the calendar year⁵ was the sum of \$_____, upon which taxable⁴ [*or adjusted gross*] income he [she] owed to the United States of America an income tax of \$_____.

6
Title of Subscribing Internal
Revenue Service Officer

Sworn to before me and subscribed in my presence, this _____ day of 20_____.

United States Magistrate Judge

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 If a fiscal year is involved, substitute "fiscal year ended [*Date*] , 20_____".

⁶ To be sworn to by an Internal Revenue Service Officer having knowledge of the facts.

Form 2

26 U.S.C. § 7201

Individual Taxes – Evasion (Assessment) — False Return as Only Affirmative Act

[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about **[Month Year]** through in or about **[Month Year]**, in the
[_____] District of [_____] and elsewhere, DEFENDANT, a resident of **[City]**, **[State]**,
willfully attempted to evade and defeat income tax due and owing by **[him/her]** to the United
States of America, for the calendar year **[Year]**⁷, by preparing and causing to be prepared, and by
signing and causing to be signed, a false and fraudulent **[Form Title]**, Form **[Form Number]**,
which was submitted to the Internal Revenue Service. On that tax return, DEFENDANT reported
and caused to be reported that **[his/her]** taxable income for the calendar year **[Year]** was \$[_____] and that the amount of tax due and owing was \$[_____]. In fact, as DEFENDANT knew, **[his/her]** taxable income for the calendar year **[Year]**⁸ was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax⁹ due and owing to the United States of America.

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

⁷ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year that ended on **[Date]**.”

⁸ If the defendant is married and resides in a community property state, his/her and his/her spouse’s income may be computed based on that state’s rules for community property. If so, it may be appropriate to insert the phrase “, computed on a community property basis,”.

⁹ Although the statutory language of 26 U.S.C. § 7201 does not contain the word “substantial,” some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [Criminal Tax Manual § 8.07\[3\]](#).

Form 3

26 U.S.C. § 7201

Joint Taxes – Evasion (Assessment) — False Return as Only Affirmative Act

[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about **[Month Year]** through in or about **[Month Year]**, in the **[_____]** District of **[_____]** and elsewhere, DEFENDANT, a resident of **[City]**, **[State]**, willfully attempted to evade and defeat income tax due and owing by **[him/her]** and **[his/her]** spouse to the United States of America, for the calendar year **[Year]**¹⁰, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent **[Form Title]**, Form **[Form Number]**, which was submitted to the Internal Revenue Service. On that tax return, DEFENDANT reported and caused to be reported that **[his/her]** and **[his/her]** spouse's joint taxable income for the calendar year **[Year]** was \$**[_____]**, and that the amount of tax due and owing was \$**[_____]**. In fact, as DEFENDANT knew, DEFENDANT and **[his/her]** spouse had joint taxable income for the calendar year **[Year]** that was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax¹¹ due and owing to the United States of America.

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

¹⁰ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year that ended on [Date].”

¹¹ Although the statutory language of 26 U.S.C. § 7201 does not contain the word “substantial,” some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [*Criminal Tax Manual* § 8.07\[3\]](#).

Form 4

26 U.S.C. § 7201

Individual Taxes – Evasion (Assessment) — False Return and Other Affirmative Acts

[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about [**Month Year**] through in or about [**Month Year**], in the [_____] District of [_____] and elsewhere, DEFENDANT, a resident of [**City**], [**State**], willfully attempted to evade and defeat income tax¹² due and owing by [**him/her**] to the United States of America, for the calendar year [**Year**]¹³, by committing the following affirmative acts, among others:

- (a) preparing and causing to be prepared, and signing and causing to be signed, a false and fraudulent [**Form Title**], Form [**Form Number**], which was submitted to the Internal Revenue Service; and
- (b) – (...) [**insert other affirmative acts**]¹⁴.

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

¹² Although the statutory language of 26 U.S.C. § 7201 does not contain the word “substantial,” some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [Criminal Tax Manual § 8.07\[3\]](#).

¹³ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year that ended on [Date].”

¹⁴ For examples of affirmative acts, see [Criminal Tax Manual § 8.06\[1\]](#).

Form 5

26 U.S.C. § 7201

Joint Taxes – Evasion (Assessment) — False Return and Other Affirmative Acts

[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about **[Month Year]** through in or about **[Month Year]**, in the **[_____]** District of **[_____]** and elsewhere, DEFENDANT, a resident of **[City]**, **[State]**, willfully attempted to evade and defeat income tax¹⁵ due and owing by **[him/her]** and **[his/her]** spouse to the United States of America, for the calendar year **[Year]**¹⁶, by committing the following affirmative acts, among others:

- (a) preparing and causing to be prepared, and signing and causing to be signed, a false and fraudulent **[Form Title]**, Form **[Form Number]**, which was submitted to the Internal Revenue Service; and
- (b)– (...) **[insert other affirmative acts¹⁷]**.

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

¹⁵ Although the statutory language of 26 U.S.C. § 7201 does not contain the word “substantial,” some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [Criminal Tax Manual § 8.07\[3\]](#).

¹⁶ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year that ended on [Date].”

¹⁷ For examples of affirmative acts, see [Criminal Tax Manual § 8.06\[1\]](#).

Form 6

26 U.S.C. § 7201
Individual Taxes – Evasion (Assessment) — Spies Evasion
[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year [Year]¹⁸, DEFENDANT, a resident of [City], [State], received taxable income¹⁹, upon which there was income tax²⁰ due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return²¹ on or before April 15²², [Year], as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax to the Internal Revenue Service, DEFENDANT, from on or about [Month Year] through on or about [Month Year], in the [____] District of [____] and elsewhere, willfully attempted to evade and defeat income tax due and owing by [him/her] to the United States of America, for the calendar year [Year], by committing the following affirmative acts, among others:

(a) – (...) [insert affirmative acts²³].

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

¹⁸ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year that ended on [Date].”

¹⁹ If the defendant is married and resides in a community property state, his/her and his/her spouse’s income may be computed based on that state’s rules for community property. If so, it may be appropriate to insert the phrase “, computed on a community property basis.”

²⁰ Although the statutory language of 26 U.S.C. § 7201 does not contain the word “substantial,” some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [Criminal Tax Manual § 8.07\[3\]](#).

²¹ It is important to note that *failing* to file a tax return is not an affirmative act and should not be alleged as such in a tax evasion indictment where a return was not submitted to the Internal Revenue Service.

²² If April 15 of the applicable year fell on a weekend or holiday, then the filing deadline would be the next day that was not a weekend day or holiday. Also, if the defendant requested and received a filing extension, then the due date may need to be changed to October 15 (or later, if October 15 was a weekend or holiday).

²³ For examples of affirmative acts, see [Criminal Tax Manual § 8.06\[1\]](#).

Form 7

26 U.S.C. § 7201
Individual Taxes — Evasion (Payment)
[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about [Month Year] through in or about [Month Year], in the [_____] District of [_____] and elsewhere, DEFENDANT, a resident of [City], [State], willfully attempted to evade and defeat the payment of income tax²⁴ due and owing by [him/her]²⁵ to the United States of America, for the calendar year[s]²⁶ [Year(s)]²⁷, by committing the following affirmative acts, among others:

(a) – (...) **[insert affirmative acts²⁸].**

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

²⁴ Although the statutory language of 26 U.S.C. § 7201 does not contain the word “substantial,” some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [Criminal Tax Manual § 8.07\[3\]](#).

²⁵ If the defendant is charged with evading the income taxes of him/her and his/her spouse, then insert “and [his/her] spouse.” Likewise, if the defendant is charged with evading the income taxes of another, then replace “him” or “her” with the name or initials of that person.

²⁶ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year that ended on [Date].”

²⁷ If the evasion relates to multiple calendar (or fiscal) years, then the prosecutor should make the statement plural. [Criminal Tax Manual § 8.07\[2\]](#).

²⁸ For examples of affirmative acts, see [Criminal Tax Manual § 8.06\[1\]](#).

Form 8

26 U.S.C. § 7201

Corporation Taxes – Evasion (Assessment) — False Return as Only Affirmative Act

[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about **[Month Year]** through in or about **[Month Year]**, in the **[_____]** District of **[_____]** and elsewhere, DEFENDANT willfully attempted to evade and defeat income tax due and owing by **[Name of Corporation]**,²⁹ a corporation that had its principal place of business in **[City]**, **[State]**, to the United States of America, for the calendar year **[Year]**³⁰, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent **[Form Title]**, Form **[Form Number]**, which was submitted to the Internal Revenue Service. On that tax return, the corporation reported that its taxable income for the calendar year **[Year]** was \$**[_____]** and that the amount of tax due and owing was \$**[_____]**. In fact, as DEFENDANT knew, the corporation's taxable income for the calendar year **[Year]** was greater than the amount reported on the tax return, and as a result of such additional taxable income, there was additional tax³¹ due and owing to the United States of America.

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

²⁹ This form should only be used if the corporation in question is a Subchapter C corporation since a Subchapter S corporation does not pay taxes at the corporate level.

³⁰ If the relevant tax period is a fiscal year rather than a calendar year, substitute "fiscal year that ended on [Date]."

³¹ Although the statutory language of 26 U.S.C. § 7201 does not contain the word "substantial," some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [Criminal Tax Manual § 8.07\[3\]](#).

Form 9

26 U.S.C. § 7201

Corporation Taxes – Evasion (Assessment) — False Return and Other Affirmative Acts

[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about [Month Year] through in or about [Month Year], in the [_____] District of [_____] and elsewhere, DEFENDANT willfully attempted to evade and defeat income tax³² due and owing by [Name of Corporation],³³ a corporation that had its principal place of business in [City], [State], to the United States of America, for the calendar year [Year]³⁴, by committing the following affirmative acts, among others:

- (a) preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent [Form Title], Form [Form Number], which was submitted to the Internal Revenue Service; and
- (b)– (...) [insert other affirmative acts.³⁵]

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

³² Although the statutory language of 26 U.S.C. § 7201 does not contain the word “substantial,” some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [Criminal Tax Manual § 8.07\[3\]](#).

³³ This form should only be used if the corporation in question is a Subchapter C corporation since a Subchapter S corporation does not pay taxes at the corporate level.

³⁴ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year that ended on [Date].”

³⁵ For examples of affirmative acts, see [Criminal Tax Manual § 8.06\[1\]](#).

Form 10

26 U.S.C. § 7201

Corporation Taxes — Evasion (Assessment) — Spies Evasion

[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year [Year]³⁶, [Name of Corporation],³⁷ a corporation that had its principal place of business in [City], [State], received taxable income, upon which there was income tax³⁸ due and owing to the United States of America. Knowing the foregoing facts, and that [Name of Corporation] neither made an income tax return³⁹ on or before March 15, [Year],⁴⁰ as required by law, to any proper officer of the Internal Revenue Service, nor paid the income tax to the Internal Revenue Service, DEFENDANT, from in or about [Month Year] through in or about [Month Year], in the [_____] District of [_____] and elsewhere, willfully attempted to evade and defeat income tax due and owing by [Name of Corporation] for the calendar year [Year], by committing the following affirmative acts, among others:

(a) – (...) [insert affirmative acts.⁴¹]

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

³⁶ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year that ended on [Date].”

³⁷ This form should only be used if the corporation in question is a Subchapter C corporation since a Subchapter S corporation does not pay taxes at the corporate level.

³⁸ Although the statutory language of 26 U.S.C. § 7201 does not contain the word “substantial,” some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [Criminal Tax Manual § 8.07\[3\]](#).

³⁹ This form should be used when the corporation has not filed a return. It is important to note that *failing* to file a tax return is not an affirmative act and should not be alleged as such in a tax evasion indictment where a return was not submitted to the Internal Revenue Service.

⁴⁰ Generally, a corporation must file its income tax return by the 15th day of the third month after the end of its tax year. For a corporation that operates on a calendar year, the due date is March 15 of the following year. However, if the due date falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day. Also, if the corporation requested and received a filing extension, then the due date may need to be changed to the date upon which the tax return was due once the extension was granted.

⁴¹ For examples of affirmative acts, see [Criminal Tax Manual § 8.06\[1\]](#).

Form 11

26 U.S.C. § 7201

Corporation Taxes — Evasion (Payment)

[Revised October 2015]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about [Month Year] through in or about [Month Year], in the [_____] District of [_____] and elsewhere, DEFENDANT willfully attempted to evade and defeat the payment of income tax⁴² due and owing by [Name of Corporation],⁴³ a corporation that had its principal place of business in [City], [State], to the United States of America, for the calendar year[s]⁴⁴ [Year(s)]⁴⁵, by committing the following affirmative acts, among others:

(a)– (...) [insert affirmative acts.⁴⁶]

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

⁴² Although the statutory language of 26 U.S.C. § 7201 does not contain the word “substantial,” some circuits require the United States to prove that the tax due and owing was substantial. Other circuits have explicitly held that the United States need not prove substantiality. [Criminal Tax Manual § 8.07\[3\]](#).

⁴³ This form should only be used if the corporation in question is a Subchapter C corporation since a Subchapter S corporation does not pay taxes at the corporate level.

⁴⁴ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year that ended on [Date].”

⁴⁵ If the evasion relates to multiple calendar (or fiscal) years, then the prosecutor should make the statement plural. [Criminal Tax Manual § 8.07\[2\]](#).

⁴⁶ For examples of affirmative acts, see [Criminal Tax Manual § 8.06\[1\]](#).

Form 12

26 U.S.C. § 7202

Failure to Account for and Pay Over Withholding and F.I.C.A. (Social Security) Taxes

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

[*Defendant's Name*], a resident of [*City*], [*State*], conducted a business as a sole proprietorship⁴⁷ under the name [*Put in name of business*], with its principal place of business in [*City*], [*State*]. During the first quarter⁴⁸ of the year 20____, ending _____, 20____, he [she] 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 \$_____. On or about [*Month*] [*Day*], [*Year*], in the _____ District of _____, he [she] did willfully fail to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes withheld and due and owing to the United States of America for the quarter ending _____, 20_____.

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

⁴⁷ If taxpayer is a corporation, refer to [Form 13](#) as a guide in charging appropriate corporate officials with an offense involving violation of a corporation's obligations under the law

⁴⁸ Designate the appropriate quarter.

Form 13

26 U.S.C. § 7202

Failure to Account for and Pay Over Withholding and F.I.C.A. (Social Security) Taxes Sole Proprietorship

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

[*Defendant's Name*], a resident of [*City*], [*State*], conducted a business as a sole proprietorship⁴⁹ under the name _____, with its principal place of business in [*City*], [*State*]. During the _____ quarter⁵⁰ of the year 20____, ending _____, 20____, [*Defendant's Name*] deducted and collected from the total taxable wages of his [her] employees federal income taxes and Federal Insurance Contributions Act taxes in the amount of \$_____. On or about [*Month*] [*Day*], [*Year*], in the _____ District of _____, [*Defendant's Name*], did willfully fail to truthfully account for and pay over to the Internal Revenue Service the federal income taxes and Federal Insurance Contributions Act taxes withheld and due and owing to the United States of America for the quarter ending _____, 20_____.

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

⁴⁹ If taxpayer is a corporation, refer to [Form 13](#) as a guide in charging appropriate corporate officials with an offense involving violation of a corporation's obligations under the law.

⁵⁰ Designate appropriate quarter.

Form 14

26 U.S.C. § 7202

Failure to Pay Over Withholding and F.I.C.A. (Social Security) Taxes Sole Proprietorship

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

[*Defendant's Name*], a resident of [City], [State], conducted a business as a sole proprietorship⁵¹ under the name _____, with its principal place of business in [City], [State]. During the _____ quarter⁵² of the year 20____, ending _____, 20____, [*Defendant's Name*] deducted and collected from the total taxable wages of his [her] employees, and truthfully accounted for, federal income taxes and Federal Insurance Contributions Act taxes in the amount of \$_____. However, on or about [Month] [Day], [Year], in the _____ District of _____, [*Defendant's Name*], did willfully fail to pay over to the Internal Revenue Service the federal income taxes withheld and Federal Insurance Contributions Act taxes due and owing to the United States of America for the quarter ending _____, 20_____.

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

⁵¹ If taxpayer is a corporation, refer to Form 13 as a guide in charging appropriate corporate officials with an offense involving violation of a corporation's obligations under the law.

⁵² Designate appropriate quarter.

Form 15

26 U.S.C. § 7202

***Failure to Truthfully Account for and Pay Over Withholding and F.I.C.A. (Social Security)
Taxes Corporation***

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

**Introductory Allegations
*Parties and Entities***

1. At all times relevant to this indictment, [***Business Name***] was a corporation doing business in [***City***], [***State***], which is within the _____ District of _____. [***Business Name***] was in the business of [***Describe type of business***].

2. In or about [***Month Year***], defendant [***Name***] acquired control of [***Business Name***]. [***Business Name***] was purchased by an entity known as “[***Nominee***],” which also involved other individuals, but it was essentially controlled by defendant [***Name***].

3. Beginning in or about [***Month Year***], and continuing until on or about [***Month Year***], defendant [***Name***] acted as [***Business Name***]'s general manager. Defendant [***Name***] exercised control over every aspect of [***Business Name***]'s business affairs, including approving all payments by the company and controlling all of [***Business Name***]'s bank accounts.

4. During the period [***Month Year***] through [***Month Year***], defendant [***Name***] caused [***Business Name***] to make thousands of dollars of expenditures for defendant's personal benefit while, at the same time, failing to pay over to the Internal Revenue Service payroll tax withheld from [***Business Name***]'s employees' paychecks and, further, failing to remit monies withheld from [***Business Name***]'s employees' paychecks for various employee benefits, including health insurance, dental coverage, and group life insurance. For example, [***Name***] caused [***Business Name***] to spend thousands and thousands of dollars for [***List items***] for [***Name***] and members of [***Name***]'s family.

Employment Tax Withholding

5. At all times relevant to this Indictment, [***Business Name***] withheld taxes from its employees' paychecks, including federal income taxes, medicare and social security taxes (often

referred to as Federal Insurance Contribution Act or "FICA" taxes). These taxes will be referred to in this Indictment collectively as "payroll taxes."

6. **[Business Name]** was required to make deposits of the payroll taxes to the Internal Revenue Service on a periodic basis. In addition, **[Business Name]** was required to file, following the end of each calendar quarter, an Employer's Quarterly Federal Income Tax Return (Form 941), setting forth the total amount of wages and other compensation subject to withholding, the total amount of income tax withheld, the total amount of social security and Medicare taxes due, and the total tax deposits.

7. As general manager of **[Business Name]**, defendant **[Name]** was a "responsible person," that is, he had the corporate responsibility to collect, truthfully account for, and pay over **[Business Name]**'s payroll taxes.

8. Throughout the calendar years **[Year]** and **[Year]**, **[Business Name]** withheld tax payments from its employees' paychecks. However, beginning in approximately **[Month Year]**, **[Business Name]** made no payments to the Internal Revenue Service, which were due [set forth deposit requirement].

9. Beginning in **[Year]**, **[Business Name]** further failed to file quarterly employment tax returns (Forms 941) with the Internal Revenue Service. Each Form 941 was due to be filed at the end of the month following the end of each calendar quarter. For example, the Form 941 for the ____ quarter of **[Year]** was due on or before **[Date]**, since the ____ calendar quarter ended on **[Date]**.

10. Altogether, during the five calendar quarters alleged in Counts 1-5 of this Indictment, **[Business Name]** failed to account for and pay over approximately \$_____ in payroll taxes, as set forth below:

Fourth Quarter of 20____	\$ _____
First Quarter of 20____	\$ _____
Second Quarter of 20____	\$ _____
Third Quarter of 20____	\$ _____
Fourth Quarter of 20____	\$ _____

Counts 1-5

Failure to Account for and Pay Over Employment Tax

Beginning on or about [*Date*], and continuing up to and including on or about [*Date*], in the _____ District of _____, the defendant, [*Name*], did willfully fail to truthfully account for and pay over to the Internal Revenue Service all of the federal income taxes withheld and Federal Insurance Contributions Act ("FICA") taxes due and owing to the United States on behalf of [*Business Name*] and its employees, for each of the following quarters, with each calendar quarter constituting a separate count of this Indictment:

Count 1	Fourth quarter of 20_____
Count 2	First quarter of 20_____
Count 3	Second quarter of 20_____
Count 4	Third quarter of 20_____
Count 5	Fourth quarter of 20_____

Each of these counts is a separate violation of Title 26, United States Code, Section 7202.

Form 16

26 U.S.C. § 7203

Individual Return - Failure to File

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year⁵³ 20____, [*Defendant's Name*], who was a resident of [*City*], [*State*],⁵⁴ had and received gross income of \$_____.⁵⁵ By reason of such gross income, he [she] was required by law, following the close of the calendar year 20____ and on or before April 15, 20____,⁵⁶ to make an income tax return to the Internal Revenue Service Center, at [*City*], [*State*], to a person assigned to receive returns at the local office of the Internal Revenue Service at [*City*], [*State*], or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled. Well knowing and believing all of the foregoing, he [she] did willfully fail, on or about April 15, 20____, in the _____ District of _____ and elsewhere, to make an income tax return.

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

⁵³ If a fiscal year is involved, substitute "fiscal year ended _____, 20____." 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).

⁵⁴ If venue is based on defendant's principal place of business, substitute for residence, "whose principal place of business was in [*City*], [*State*]."

⁵⁵ 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.

⁵⁶ 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 taxpayers who file at the Andover Service Center receive an extra day to file in those years when the filing date coincides with Patriots' Day in Massachusetts, which falls on the third Monday of April. Also note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C. § 7503.

Form 17

26 U.S.C. § 7203

Individual Return - Failure to File Filing Requirement Based on Joint Income of Taxpayer and Spouse where (1) Taxpayer and Spouse were entitled to file a joint return and (2) Had the Same Residence as Their Household at the Close of the Taxable Year

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year⁵⁷ 20____, [***Defendant's Name***], who was a resident of [***City***], [***State***],⁵⁸ and his [her] spouse had and received gross income totaling \$_____.⁵⁹ By reason of that gross income, he [she] was required by law, following the close of the calendar year 20____ and on or before April 15, 20____,⁶⁰ to make an income tax return to the Internal Revenue Service Center, at [***City***], [***State***], to a person assigned to receive returns at the local office of the Internal Revenue Service at [***City***], [***State***], or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled. Well knowing and believing all the foregoing, he [she] did willfully fail, on or about April 15, 20____, in the _____ District of _____ and elsewhere, to make an income tax return.

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

⁵⁷ If a fiscal year is involved, substitute "fiscal year ended _____, 20__." 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).

⁵⁸ If venue is based on the defendant's principal place of business, substitute for residence, "whose principal place of business was in [***City***], [***State***]."

⁵⁹ If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$_____ [***minimum filing requirement***]." With respect to the filing requirement for a married individual, 26 U.S.C. 6012(a)(1) provides that "a return shall not be required of an individual . . . (iv) who is entitled to make a joint return and whose gross income, when combined with the gross income of his spouse, is, for the taxable year, less than the sum of twice the exemption amount [see 26 U.S.C. § 151(d)] plus the basic standard deduction applicable to a joint return, but only if such individual and his spouse, at the close of the taxable year, had the same household as their home. Clause (iv) shall not apply if for the taxable year such spouse makes a separate return or any other taxpayer is entitled to an exemption for such spouse under section 151(c)." For the definition of gross income, see 26 U.S.C. § 61.

⁶⁰ 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 taxpayers who file at the Andover Service Center receive an extra day to file in those years when the filing date coincides with Patriots' Day in Massachusetts, which falls on the third Monday of April. Also note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C. § 7503.

Form 18

26 U.S.C. § 7203

Individual Return - Failure to File Community Property State Alternative

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year⁶¹ 20____, the defendant, [*Defendant's Name*], and his [her] spouse, [*Spouse's Name*], who were husband and wife and were residents of [City], [State],⁶² which is a community property state, had and received gross income computed on the community property basis of \$_____ and \$_____, respectively.⁶³ By reason of such income, the law required the defendant, following the close of the calendar year 20____ and on or before April 15, 20____,⁶⁴ to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at [City], [State], or to the Internal Revenue Service Center, at [City], [State], or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of his [her] gross income and any deductions and credits to which he [she] was entitled. Well knowing and believing all the foregoing, the defendant did willfully fail, on or about April 15, 20____, in the _____ District of _____ and elsewhere, to make an income tax return.

⁶¹ If a fiscal year is involved, substitute "fiscal year ended _____, 20__." 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).

⁶² If venue is based on the defendant's principal place of business, substitute for residence, "whose principal place of business was in [City], [State]."

⁶³ If the amount of gross income is not to be alleged, substitute "had and received gross income in excess of \$_____ [*minimum filing requirement*]." With respect to the filing requirement for a married individual, 26 U.S.C. 6012(a)(1) provides that "a return shall not be required of an individual . . . (iv) who is entitled to make a joint return and whose gross income, when combined with the gross income of his spouse, is, for the taxable year, less than the sum of twice the exemption amount [see 26 U.S.C. § 151(d)] plus the basic standard deduction applicable to a joint return, but only if such individual and his spouse, at the close of the taxable year, had the same household as their home. Clause (iv) shall not apply if for the taxable year such spouse makes a separate return or any other taxpayer is entitled to an exemption for such spouse under section 151(c)." For spouses residing in a community property state, each spouse's gross income is computed on the community property basis. For definition of gross income, see 26 U.S.C. § 61.

⁶⁴ 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 taxpayers who file at the Andover Service Center receive an extra day to file in those years when the filing date coincides with Patriots' Day in Massachusetts, which falls on the third Monday of April. Also note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C. § 7503.

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

Form 19

26 U.S.C. § 7203

Partnership Return - Failure to File

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year⁶⁵ 20____, [*Defendant's Name*] conducted a business as a partnership under the name of _____, with its principal place of business at [*City*], [*State*]. He [she] therefore was required by law, following the close of the calendar year 20____ and on or before April 15, 20____,⁶⁶ to make, for and on behalf of the partnership, a partnership return of income to the Internal Revenue Service Center, at [*City*], [*State*], stating specifically the items of the partnership's gross income and the deductions and credits allowed by law. Well knowing and believing all of the foregoing, he [she] did willfully fail, on or about April 15, 20____, in the _____ District of _____ and elsewhere, to make a partnership return.

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

⁶⁵ If a fiscal year is involved, substitute "fiscal year ended _____, 20____".

⁶⁶ 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. §§ 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 that taxpayers who file at the Andover Service Center receive an extra day to file in those years when the filing date coincides with Patriots' Day in Massachusetts, which falls on the third Monday of April. Also note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C. § 7503.

Form 20

26 U.S.C. § 7203

Corporation Return - Failure to File

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year⁶⁷ 20____, the defendant, [*Defendant's Name*],⁶⁸ 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*]. He [she] [it] therefore was required by law, after the close of the calendar year 20____ and on or before March 15, 20____,⁶⁹ to make an income tax return, for and on behalf of the corporation, to the Internal Revenue Service Center, at [*City*], [*State*], or to the person assigned to receive returns at the local office of the Internal Revenue Service at [*City*], [*State*], stating specifically the items of the corporation's gross income and the deductions and credits allowed by law. Well knowing and believing all of the foregoing, he [she] [it] did willfully fail, on or about March 15, 20____,³ in the _____ District of _____ and elsewhere, to make an income tax return at the time required by law.

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

⁶⁷If a fiscal year is involved, substitute "fiscal year ended _____, 20____."

⁶⁸ If the corporation is named as the defendant, substitute the name of the corporation.

⁶⁹ 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 that taxpayers who file at the Andover Service Center receive an extra day to file in those years when the filing date coincides with Patriots' Day in Massachusetts, which falls on the third Monday of April. Also note that the date the return was due should include any authorized extensions of time for filing. 26 U.S.C. § 7503.

Form 21

26 U.S.C. § 7203

Failure to File Individual - Information Return

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year 20____, 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:

NAME	ADDRESS	AMOUNT
_____	_____	_____
_____	_____	_____
_____	_____	_____

By reason of those payments, [*Defendant's Name*] was required by law to make, to the Internal Revenue Service, at [*City*], [*State*],⁷⁰ on or before February 28, 20____,⁷¹ a return on United States Treasury Department Internal Revenue Service Form(s) 1099, setting forth the information shown in the table above, and on United States Treasury Department Internal Revenue Service Form 1096, setting forth, among other things, the total amount of payments and the number of accompanying Form(s) 1099. Well knowing all of the foregoing, [*Defendant's Name*] did willfully fail, on or about February 28, 20____, in the _____ District of _____ to make such a return.

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

⁷⁰Use Internal Revenue Service Center where Form 1096 was required to be filed. *See* Instructions for Forms 1096; [Treas. Reg. 1.6041-6 \(26 C.F.R.\)](#).

⁷¹Returns made under section 6041 on Forms 1096 and 1099 for any calendar year shall be filed on or before February 28 (March 31 if filed electronically) of the following year with any of the Internal Revenue Service Centers, the addresses of which are listed in the instructions for such forms.

Form 22

26 U.S.C. § 7203

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

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year 20____, 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 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)***].⁷²

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-1 (26 C.F.R.), to file with the Internal Revenue Service office specified by the Secretary of the Treasury, at [***City***], [***State***], in the _____ District of

⁷² [Treasury Regulation 1.6050I-1 \(26 C.F.R.\)](#) provides as follows for multiple payments or installment payments:

(b) Multiple payments. The receipt of multiple cash deposits or cash installment payments (or other similar payments or prepayments) on or after January 1, 1990, relating to a single transaction (or two or more related transactions), is reported as set forth in paragraphs (b)(1) through (b)(3) of this section.

(1) Initial payment in excess of \$10,000. If the initial payment exceeds \$10,000, the recipient must report the initial payment within 15 days of its receipt.

(2) Initial payment of \$10,000 or less. If the initial payment does not exceed \$10,000, the recipient must aggregate the initial payment and subsequent payments made within one year of the initial payment until the aggregate amount exceeds \$10,000, and report with respect to the aggregate amount within 15 days after receiving the payment that causes the aggregate amount to exceed \$10,000.

(3) Subsequent payments. In addition to any other required report, a report must be made each time that previously unreportable payments made within a 12-month period with respect to a single transaction (or two or more related transactions), individually or in the aggregate, exceed \$10,000. The report must be made within 15 days after receiving the payment in excess of \$10,000 or the payment that causes the aggregate amount received in the 12-month period to exceed \$10,000. (If more than one report would otherwise be required for multiple cash payments within a 15-day period that relate to a single transaction (or two or more related transactions), the recipient may make a single combined report with respect to the payments. The combined report must be made no later than the date by which the first of the separate reports would otherwise be required to be made.) A report with respect to payments of \$10,000 or less that are reportable under this paragraph (b)(3) and are received after December 31, 1989, but before July 10, 1990, is due July 24, 1990.

_____, within 15 days of his [her] receipt of the [*Amount of Cash*], a return 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 whom he [she] received the cash; the amount of cash received; and the 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.

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

Form 23

26 U.S.C. § 7203

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

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On or about [Month] [Day], [Year], 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].⁷³ [Defendant's Name] therefore was required by law to make a return on United States Treasury Department Internal Revenue Service Form 8300 on or before [Month] [Day], [Year], to the Internal Revenue Service office specified by the Secretary of the Treasury, at [City], [State], in the _____ District of _____, stating specifically the identity of the individual from whom the cash was received, the person on whose behalf the transaction was conducted, the description of the transaction and method of payment, and the business that received the cash. Well knowing and believing all of the foregoing, [Defendant's Name] did willfully fail to make such a return to an office of the Internal Revenue Service at the required time and place.

⁷³ [Treasury Regulation 1.6050I-1 \(26 C.F.R.\)](#) provides as follows for multiple payments or installment payments:

(b) Multiple payments. The receipt of multiple cash deposits or cash installment payments (or other similar payments or prepayments) on or after January 1, 1990, relating to a single transaction (or two or more related transactions), is reported as set forth in paragraphs (b)(1) through (b)(3) of this section.

(1) Initial payment in excess of \$10,000. If the initial payment exceeds \$10,000, the recipient must report the initial payment within 15 days of its receipt.

(2) Initial payment of \$10,000 or less. If the initial payment does not exceed \$10,000, the recipient must aggregate the initial payment and subsequent payments made within one year of the initial payment until the aggregate amount exceeds \$10,000, and report with respect to the aggregate amount within 15 days after receiving the payment that causes the aggregate amount to exceed \$10,000.

(3) Subsequent payments. In addition to any other required report, a report must be made each time that previously unreportable payments made within a 12-month period with respect to a single transaction (or two or more related transactions), individually or in the aggregate, exceed \$10,000. The report must be made within 15 days after receiving the payment in excess of \$10,000 or the payment that causes the aggregate amount received in the 12-month period to exceed \$10,000. (If more than one report would otherwise be required for multiple cash payments within a 15-day period that relate to a single transaction (or two or more related transactions), the recipient may make a single combined report with respect to the payments. The combined report must be made no later than the date by which the first of the separate reports would otherwise be required to be made.) A report with respect to payments of \$10,000 or less that are reportable under this paragraph (b)(3) and are received after December 31, 1989, but before July 10, 1990, is due July 24, 1990.

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

Form 24

26 U.S.C. § 7203

Individual - Failure to Pay Tax

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year⁷⁴ 20____, [*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 \$_____. He [she] was required by law to pay, on or before April 15, 20____,⁷⁵ that income tax to the Internal Revenue Service Center, at [*City*], [*State*], to a person assigned to receive returns at the local office of the Internal Revenue Service at [*City*], [*State*], or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue. Well knowing all of the foregoing, he [she] did willfully fail, on April 15, 20____², in the _____ District of _____ and elsewhere, to pay the income tax due.

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

⁷⁴ If a fiscal year is involved, substitute "fiscal year ended _____, 20__." 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).

⁷⁵ 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 taxpayers who file at the Andover Service Center receive an extra day to file in those years when the filing date coincides with Patriots' Day in Massachusetts, which falls on the third Monday of April. Also 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).

Form 25

26 U.S.C. § 7203

Failure to File — Sole Proprietorship or Partnership Employer's Quarterly Return

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the period from [*Date*] to [*Date*], inclusive, [*Defendant's Name*], a resident of [*City*], [*State*], was an employer of labor⁷⁶ 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. During that 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. He [she] therefore was required by law, after [*Last Day of Period*], and on or before [*Return Due Date*],⁷⁷ to make an Employer's Quarterly Federal Tax Return, Form 941, to the Internal Revenue Service Center, at [*City*], [*State*], to a person assigned to receive returns at the local office of the Internal Revenue Service at [*City*], [*State*], or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue. Well knowing and believing all of the foregoing, he [she] did willfully fail, in the _____ District of _____ and elsewhere, to make such a return at the time required by law.

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

⁷⁶ If employer is a corporation, refer to [Form 13](#) as a guide in charging appropriate corporate officials with an offense involving violation of a corporation's obligations under the law.

⁷⁷ Forms 941 are due on the last day of the month that follows the end of the quarter.

Form 26

26 U.S.C. § 7203

Sole Proprietorship or Partnership Employer's Quarterly Return Failure to File - Tabular Form Information

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

1. During the period from [Date] to [Date], inclusive, [Defendant's Name], a resident of [City], [State], was an employer of labor⁷⁸ 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. During that period he [she] paid to his [her] employees wages which were subject to withholding of federal income taxes and Federal Insurance Contributions Act taxes. He [she] therefore was required by law, after the close of each calendar quarter and on or before each due date,⁷⁹ to make an Employer's Quarterly Federal Tax Return, Form 941, to the Internal Revenue Service Center, at [City], [State], to the person assigned to receive returns at the local office of the Internal Revenue Service at [City], [State], or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue. Well knowing and believing all of the foregoing, he [she] did willfully fail, in the _____ District of _____ and elsewhere, to make, at the time required by law, an Employer's Quarterly Federal Tax Return, Form 941, for each of the calendar quarters hereinafter set forth during the period from [Date] to [Date].

2. The allegations of paragraph "1." herein are repeated and realleged for Counts I through _____, inclusive, of this Information, as though fully set forth therein:

				FICA TAXES	INCOME	TOTAL (FICA
	QUARTER	DUE	TOTAL	(EMPLOYER'S &	TAXES	AND INCOME
COUNT	ENDED	DATE	WAGES	EMPLOYEES')	WITHHELD	TAX LIABILITY
I.	_____	_____	_____	_____	_____	_____

⁷⁸ If the employer is a corporation, refer to [Form 13](#) as a guide in charging appropriate corporate officials with an offense involving violation of a corporation's obligations under the law.

⁷⁹ Forms 941 are due on the last day of the month that follows the end of the quarter.

II. _____

III. _____

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

Form 27

26 U.S.C. § 7203

Sole Proprietorship or Partnership Excise Tax Return - Failure to File

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the period from [Date] to [Date], [Defendant's Name]⁸⁰ conducted a business as a [Sole Proprietorship or Partnership] under the name of _____, with its principal place of business in [City], [State], and sold at retail⁸¹ [Article], upon which sales there were due and owing to the United States of America retail dealer's⁸² excise taxes in the amount of \$_____. He [she] therefore was required by law, after [Last Day Of Period], and on or before [Return Due Date], to make a Quarterly Federal Excise Tax Return⁸³ to the Internal Revenue Service Center, at [City], [State], to the person assigned to receive returns at the local office of the Internal Revenue Service at [City], [State], or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue. Well knowing and believing all of the foregoing, he [she] did willfully fail, in the _____ District of _____ and elsewhere, to make a Quarterly Federal Excise Tax Return at the time required by law.

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

⁸⁰ If the defendant is a corporation, refer to [Form 13](#) as a guide in charging appropriate corporate officials with an offense involving violation of a corporation's obligations under the law.

⁸¹ Designate appropriate business, *e.g.*, manufacturing.

⁸² For other excise taxes, *see* 26 U.S.C. § 4041, *et seq.*

⁸³ Designate appropriate IRS form.

Form 28

26 U.S.C. § 7204

Failure to Furnish Employee's Withholding Statement, Form W-2

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year 20____, [*Defendant's Name*],⁸⁴ a resident of [City], [State], employed [*Name of Employee*], a resident of [City], [State]. [*Defendant's Name*] was required under the Internal Revenue laws to deduct and withhold federal income taxes and Federal Insurance Contributions Act taxes with respect to the wages of [*Name of Employee*] and to furnish him [her] on or before January 31, 20____, with a written statement showing the amount of wages paid and taxes deducted and withheld during the calendar year 20____. On or about the day of , 20____, in the _____ District of _____, [*Defendant's Name*] did willfully fail to furnish the required statement to the employee, [*Name of Employee*], in the manner and at the time required by law.

In violation of Title 26, United States Code, Section 7204.

⁸⁴ If the employer is a corporation, refer to language in [Form 13](#) as a guide in charging appropriate corporate officials with an offense involving violation of a corporation's obligations under the law.

Form 29

26 U.S.C. § 7204

Furnishing False and Fraudulent Employee's Withholding Statement, Form W-2

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year 20____, [*Defendant's Name*],⁸⁵ a resident of [City], [State], employed [*Name of Employee*], a resident of [City], [State]. [*Defendant's Name*] was required under the Internal Revenue laws to deduct and withhold federal income taxes and Federal Insurance Contributions Act taxes with respect to the wages of [*Name of Employee*] and to furnish him [her] on or before January 31, 20____, with a written statement showing the amount of wages paid and taxes deducted and withheld during the calendar year 20____. On or about [Month] [Day], [Year], in the _____ District of _____, [*Defendant's Name*] did willfully furnish to [*Name of Employee*] a false and fraudulent statement, showing that the total wages paid were \$_____, that the income taxes deducted and withheld were \$_____, and that the Federal Insurance Contributions Act taxes deducted and withheld were \$_____, whereas, as [*Defendant's Name*] then and there knew, the total wages paid were \$_____, the income taxes deducted and withheld were \$_____, and the Federal Insurance Contributions Act taxes deducted and withheld were \$_____.

In violation of Title 26, United States Code, Section 7204.

⁸⁵ If the employer is a corporation, refer to language in [Form 13](#) as a guide in charging appropriate corporate officers with an offense involving violation of a corporation's obligations under the law.

Form 30

26 U.S.C. § 7205

False Withholding Allowance Certificate, Form W-4

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

During the calendar year 20____, [*Defendant's Name*], a resident of [*City*], [*State*], was employed by [*Name of Employer*], a resident of [*City*], [*State*]. [*Defendant's Name*] was required under the Internal Revenue laws to furnish [*Name of Employer*], on or about the date of the commencement of employment by [*Name of Employer*], with a signed Employee's Withholding Allowance Certificate, Form W-4, setting forth the number of withholding allowances claimed. On or about [*Month*] [*Day*], [*Year*], in the _____ District of _____, [*Defendant's Name*] did willfully supply a false and fraudulent Employee's Withholding Allowance Certificate, Form W-4, to [*Name of Employer*], on which [*Defendant's Name*] claimed withholding allowances,⁸⁶ whereas, as [*Defendant's Name*] then and there knew, he [she] was entitled to claim only withholding allowances.⁸⁷

In violation of Title 26, United States Code, Section 7205.

⁸⁶ Where appropriate, the following language should be substituted: “he [she] claimed exemption from withholding.” The Government does *not* have to prove the number of allowances that the defendant could claim. *See United States v. McDonough*, 603 F.2d 19, 23-24 (7th Cir. 1979).

⁸⁷ Where appropriate, the following language should be substituted: “he [she] was not exempt from withholding.” The Fifth Circuit has ruled that “withholding exemptions” and “withholding allowances” are the same in the context of the sufficiency of a Section 7205 indictment. *United States v. Anderson*, 577 F.2d 258, 261 (5th Cir. 1978).

Form 31

26 U.S.C. § 7206(1) *Making and Subscribing a False Tax Return*⁸⁸ [Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On or about [Date], in the [_____] District of [_____] [and elsewhere,] DEFENDANT willfully made and subscribed⁸⁹ [and filed and caused to be filed with the Internal Revenue Service,]⁹⁰ a false [Form Title], Form [Form Number], for calendar year [Year]⁹¹, which was verified by a written declaration that it was made under the penalties of perjury and which DEFENDANT did not believe to be true and correct as to every material matter. That tax return reported [*describe the line item(s)*]⁹² and amount(s) reported OR describe the nature of the falsity], whereas, as DEFENDANT knew [he/she/the corporation] [*describe correct facts*]⁹³.

In violation of Title 26, United States Code, Section 7206(1).

⁸⁸ Prosecutors should select this form when charging a false tax return. Tax returns that can be charged as violations of Section 7206(1) include, but are not limited to: U.S. Individual Income Tax Returns, Forms 1040 (as well as Forms 1040A and 1040EZ); U.S. Corporation Income Tax Returns, Forms 1120; U.S. Income Tax Returns for an S Corporation, Form 1120S; U.S. Returns of Partnership Income, Forms 1065; and Quarterly Federal Excise Tax Returns, Forms 720. Employer's Quarterly Federal Income Tax Returns, Forms 941, can be charged as violations of Sections 7201, 7202, or 7206(1).

⁸⁹ For electronically filed tax returns, no additional allegations are required to satisfy the subscription element. *See* Criminal Tax Manual § 12.08[2].

⁹⁰ The plain language of Section 7206(1) does not require that the return be filed with the IRS. However, some courts have held that a taxpayer does not “make” a return until it is filed with the IRS. *See* Criminal Tax Manual § 12.07[1]. In Circuits that have interpreted Section 7206(1) in this manner, the indictment should include the bracketed language alleging that the return was filed or caused to be filed with the IRS.

⁹¹ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year.”

⁹² It is proper to allege multiple falsities on one tax return in a single count. When doing so, prosecutors should determine whether their Circuit requires a specific unanimity instruction or whether a general unanimity instruction is sufficient. *See* Criminal Tax Manual § 12.10[3].

⁹³ For example: “That tax return reported that DEFENDANT received \$X in gross income, whereas, as DEFENDANT knew, [he/she] received gross income in excess of \$X.”

Form 32

26 U.S.C. § 7206(1)

*Making and Subscribing a False Statement or Other Document*⁹⁴

[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On or about [Date], in the [_____] District of [_____] [and elsewhere,] DEFENDANT willfully made and subscribed⁹⁵ [and filed and caused to be filed with the Internal Revenue Service,]⁹⁶ a false [Form Title], Form [Form Number], which was verified by a written declaration that it was made under the penalties of perjury and which DEFENDANT did not believe to be true and correct as to every material matter. That Form [Form Number] reported [*describe the line item(s), if applicable, and nature of the falsity*], whereas, as DEFENDANT knew [*describe correct facts*⁹⁷].

In violation of Title 26, United States Code, Section 7206(1).

⁹⁴ Prosecutors should select this form when charging a false statement or other document. Statements and documents that can be charged as violations of Section 7206(1) include, but are not limited to: Collection Information Statements for Wage Earners and Self-Employed Individuals, Forms 433-A; Collection Information Statements for Businesses, Forms 433-B; Offers in Compromise, Forms 656; and Reports of Cash Payments Over \$10,000 Received in a Trade or Business, Forms 8300.

⁹⁵ For electronically filed forms, no additional allegations are required to satisfy the subscription element. *See* Criminal Tax Manual § 12.08[2].

⁹⁶ The plain language of Section 7206(1) does not require that the statement or document be filed with the IRS. However, some courts have held that a taxpayer does not “make” a return until it is filed with the IRS. *See* Criminal Tax Manual § 12.07[1]. In Circuits that have interpreted Section 7206(1) in this manner, the indictment should include the bracketed language alleging that the statement or document was filed or caused to be filed with the IRS. Note that some documents are not “filed” with the IRS in the manner of tax returns; Forms 433, for example, are submitted directly to revenue officers.

⁹⁷ For example: “The Form 433-A reported that DEFENDANT had \$X in monthly income, whereas, as DEFENDANT knew, he had monthly income in excess of that amount.”

Form 33

26 U.S.C. § 7206(1)
Making and Subscribing a False Tax Return — Tabular Form
[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On or about the dates set forth below, in the [_____] District of [_____] [and elsewhere,] DEFENDANT willfully made and subscribed⁹⁸ [and filed and caused to be filed with the Internal Revenue Service,]⁹⁹ the following false [Form Titles], Forms [Form Numbers]¹⁰⁰, for the calendar years¹⁰¹ set forth below, which were verified by a written declaration that they were made under the penalties of perjury and which DEFENDANT did not believe to be true and correct as to every material matter. The tax returns reported [*describe the falsities generally*], whereas, as DEFENDANT knew [*describe correct facts*].¹⁰²

Count	Approximate Filing Date	Year	False Item(s) ¹⁰³
1			a. [Line, Line Title, and Reported Amount] b.
2			a. [Line, Line Title, and Reported Amount] b.

⁹⁸ For electronically filed tax returns, no additional allegations are required to satisfy the subscription element. *See* Criminal Tax Manual § 12.08[2].

⁹⁹ The plain language of Section 7206(1) does not require that the return be filed with the IRS. However, some courts have held that a taxpayer does not “make” a return until it is filed with the IRS. *See* Criminal Tax Manual § 12.07[1]. In Circuits that have interpreted Section 7206(1) in this manner, the indictment should include the bracketed language alleging that the return was filed or caused to be filed with the IRS.

¹⁰⁰ If the chart will include different types of tax returns, such as Forms 1040, 1040A and 1040EZ, replace this language with “the false forms set forth below” and add a “Tax Return” column to the chart between the filing-date and year columns.

¹⁰¹ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year.”

¹⁰² For example: “The tax returns reported that DEFENDANT received gross income in the amounts set forth below, whereas, as DEFENDANT knew, [he/she] received gross income in excess of those amounts.”

¹⁰³ It is proper to allege multiple falsities on a document in a single count of Section 7206(1). When doing so, prosecutors should determine whether their Circuit requires a specific unanimity instruction or whether a general unanimity instruction is sufficient. *See* Criminal Tax Manual § 12.10[3].

Form 34

26 U.S.C. § 7206(1)

Making and Subscribing a False Statement or Other Document — Tabular Form

[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On or about the dates set forth below, in the [_____] District of [_____] , [and elsewhere,] DEFENDANT willfully made and subscribed [and filed and caused to be filed with the Internal Revenue Service,]¹⁰⁴ the following false **[Form Titles]**, Forms **[Form Numbers]**¹⁰⁵, which were verified by a written declaration that they were made under the penalties of perjury and which DEFENDANT did not believe to be true and correct as to every material matter. The **[Form Numbers]** reported [*describe the falsities generally*], whereas, as DEFENDANT knew, [*describe correct facts*]¹⁰⁶.

Count	Approximate Filing Date	Year	False Item(s) ¹⁰⁷
1			a. [Line, Line Title, and Reported Amount] b.
2			a. [Line, Line Title, and Reported Amount] b.

In violation of Title 26, United States Code, Section 7206(1).

¹⁰⁴ The plain language of Section 7206(1) does not require that statements or documents be filed with the IRS. However, some courts have held that a taxpayer does not “make” a return until it is filed with the IRS. *See* Criminal Tax Manual § 12.07[1]. In Circuits that have interpreted Section 7206(1) in this manner, the indictment should include the bracketed language alleging that the statement or document was filed and caused to be filed with the IRS. Note that some documents are not “filed” with the IRS in the manner of tax returns; Forms 433, for example, are submitted directly to revenue officers.

¹⁰⁵ If the chart will include different types of false statements or documents, such as Forms 433-A and 433-B, replace this language with “the false forms set forth below” and add a “Forms” column to the chart between the filing-date and false-items columns.

¹⁰⁶ For example: “The Forms 433-A reported that DEFENDANT had monthly income in the amounts set forth below, whereas, as DEFENDANT knew, he had monthly income in excess of that amount.”

¹⁰⁷ It is proper to allege multiple falsities on a document in a single count of Section 7206(1). When doing so, prosecutors should determine whether their Circuit requires a specific unanimity instruction or whether a general unanimity instruction is sufficient. *See* Criminal Tax Manual § 12.10[3].

Form 35

26 U.S.C. § 7206(2)

Aiding and Assisting in the Preparation and Presentation of a False and Fraudulent Tax Return, Statement, or Other Document

[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On or about [Date], in the [_____] District of [_____] [and elsewhere], DEFENDANT willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a [Form Title], Form [Form Number] for [Taxpayer]¹⁰⁸ for calendar year [Year]¹⁰⁹, which was false and fraudulent as to a material matter. That [tax return/form] reported [*describe the line item(s)¹¹⁰ and amount(s) reported OR describe the nature of the falsity*], whereas, as DEFENDANT knew, [*describe correct facts¹¹¹*].

In violation of Title 26, United States Code, Section 7206(2).

¹⁰⁸ When the taxpayer is not also charged, prosecutors should not identify the taxpayer by name, but should instead use alternate generic identifiers, such as “Client 1,” “Individual A,” or the taxpayer’s initials. Section 7206(2) is not limited to cases involving professional return preparers, and the taxpayer may be any other person or entity. A defendant may also be charged with aiding and assisting in the preparation of his or her own tax return.

¹⁰⁹ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year.”

¹¹⁰ It is proper to allege multiple falsities on one tax return or other form in a single count. When doing so, prosecutors should determine whether their Circuit requires a specific unanimity instruction or whether a general unanimity instruction is sufficient. *See* Criminal Tax Manual § 12.10[3].

¹¹¹ For example, “That tax return claimed a \$X deduction for gifts to charity, whereas, as DEFENDANT knew, [Taxpayer] was not entitled to claim that deduction.”

Form 36

26 U.S.C. § 7206(2)

Aiding and Assisting in the Preparation and Presentation of False and Fraudulent Tax Returns, Statements, or Other Documents — Tabular Form

[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On or about the dates set forth below, in the [_____] District of [_____] [and elsewhere], DEFENDANT willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of **[Form Titles]**, Forms **[Form Numbers]**¹¹², for the taxpayers¹¹³ and calendar years¹¹⁴ set forth below, which were false and fraudulent as to a material matter. The [tax returns/documents] reported [*describe the falsities generally*], whereas, as DEFENDANT knew, the taxpayers [*describe correct facts*].

Count	Approximate Filing Date	Taxpayer ¹¹⁵	Year	False Item(s) ¹¹⁶
1				a. [Line, Line Title, Reported Amount] b. (...)
2				a. [Line, Line Title, Reported Amount] b. (...)

In violation of Title 26, United States Code, Section 7206(2).

¹¹² If the chart will include different types of tax returns, statements, or documents, replace this language with “the false forms set forth below” and add a “Form” column to the chart between the filing-date and taxpayer columns.

¹¹³ If the defendant filed multiple false forms for the same taxpayer, replace this language with “for [Taxpayer] for the calendar years set forth below,” and omit the “Taxpayer” column from the table.

¹¹⁴ If the relevant tax period is a fiscal year rather than a calendar year, substitute “fiscal year.” If all the forms were for the same year, replace this language with “for calendar year **[Year]**,” and omit the “Year” column from the table.

¹¹⁵ When the taxpayer is not also charged, prosecutors should not identify the taxpayer by name, but should instead use alternate generic identifiers, such as “Client 1,” “Individual A,” or the taxpayer’s initials. Section 7206(2) is not limited to cases involving professional return preparers, and the taxpayer may be any other person or entity. A defendant may also be charged with aiding and assisting in the preparation of his or her own tax return.

¹¹⁶ It is proper to allege multiple falsities on a form in a single count of Section 7206(1). When doing so, prosecutors should determine whether their Circuit requires a specific unanimity instruction or whether a general unanimity instruction is sufficient. *See Criminal Tax Manual* § 12.10[3].

Form 37

26 U.S.C. § 7206(4)

***Removal or Concealment of Goods or Commodities with Intent to Evade or Defeat the
Assessment or Collection of a Tax***

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

That on or about [*Month*] [*Day*], [*Year*], in the _____ District of _____,
[*Defendant's Name*], a resident of [*City*], [*State*], with intent to evade and defeat the collection
of income taxes assessed against him [her] on or about, 20____, by the Internal Revenue
Service,¹¹⁷ did knowingly and unlawfully remove and conceal [*Describe Property*], upon which
levy was authorized by Section 6331 of the Internal Revenue Code.

In violation of Title 26, United States Code, Section 7206(4).

¹¹⁷ Where appropriate, substitute "evade and defeat the assessment of income taxes against him [her] by the Internal Revenue Service."

Form 38

26 U.S.C. § 7206(5)(A)

Concealment of Assets in Connection with a Compromise or Closing Agreement

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

That on or about [*Month*] [*Day*], [*Year*], in the _____ District of _____, [*Defendant's Name*], a resident of [*City*], [*State*], in connection with an offer in compromise¹¹⁸ relating to his [her] liability for [*Type of Tax*] taxes due and owing by him [her] to the United States of America for the calendar year(s),¹¹⁹ did willfully conceal from [*Specify Particular Officer, with Job Title*] and all other proper officers and employees of the United States, [*Describe Property Belonging to Taxpayer or Other Person Liable for the Tax*].

In violation of Title 26, United States Code, Section 7206(5)(A).

¹¹⁸ Where appropriate, substitute "a compromise"; or "a closing agreement"; or "an offer to enter into a closing agreement".

¹¹⁹ If fiscal year is involved, substitute "fiscal year(s) ended , 20__". 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).

Form 39

26 U.S.C. § 7206(5)(B)

Withholding, Falsifying, or Destroying Records or Making a False Statement in Connection with a Compromise or Closing Agreement

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

That on or about [*Month*] [*Day*], [*Year*], in the _____ District of _____, [*Defendant's Name*], a resident of [*City*], [*State*], in connection with an offer in compromise¹²⁰ relating to his [her] liability for [*Type of Tax*] taxes due and owing by him [her] to the United States of America for the calendar year(s),¹²¹ did willfully [*(receive) (withhold) (destroy) (mutilate) or (falsify), Describe Book, Document, or Record Involved*].¹²²

In violation of Title 26, United States Code, Section 7206(5)(B).

¹²⁰ Where appropriate, substitute "a compromise"; or "a closing agreement"; or "an offer to enter into a closing agreement".

¹²¹ If fiscal year is involved, substitute "fiscal year(s) ended [*Date*], 20__". 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).

¹²² Where false statement is the crime, substitute "make a false statement to [*Name Appropriate Official, with Job Title*], at [*Place*], [*Location*], wherein [*Defendant's Name*] stated that [*Describe False Statement Relating to the Estate or Financial Condition of Taxpayer*], whereas, as he [she] then and there knew, [*Describe Correct Fact(s) Relating to False Statement*]".

Form 40

26 U.S.C. § 7207

False Document Submitted to I.R.S.¹²³ – Venue in District Where Document Submitted

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

That on or about [*Month*] [*Day*], [*Year*], in the _____ District of _____, [*Defendant's Name*], a resident of [*City*], [*State*], did willfully deliver and disclose by submitting to an Officer(s) of the Internal Revenue Service, United States Treasury Department, at [*Place*], [*Location*], a [*Describe Document, e.g., List, Account, Statement, or Other Document*].¹²⁴ [*Defendant's Name*] knew that the [*Description of Document*] was fraudulent and false as to a material matter in that [*Describe the False Fact(s)*], whereas, as he [she] then and there knew, [*Describe the Correct Fact(s)*].

In violation of Title 26, United States Code, Section 7207.

¹²³ Department policy generally limits Section 7207 prosecutions to cases involving the falsification of documents other than U.S. tax returns.

¹²⁴ A separate count should be charged for each false document.

Form 41

26 U.S.C. § 7207

False Document Submitted to I.R.S.¹²⁵ – Venue in District of Mailing

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

That on or about [*Month*] [*Day*], [*Year*], in the _____ District of _____, [*Defendant's Name*], a resident of [*City*], [*State*], did willfully deliver and disclose by mailing and causing to be mailed, to an Officer(s) of the Internal Revenue Service, United States Treasury Department, a [*Describe Document, e.g., List, Account, Statement, or Other Document*].¹²⁶ [*Defendant's Name*] knew that the [*Description of Document*] was fraudulent and false as to a material matter in that [*Describe the False Fact(s)*], whereas, as he [she] then and there knew, [*Describe the Correct Fact(s)*].

In violation of Title 26, United States Code, Section 7207.

¹²⁵ Department policy generally limits Section 7207 prosecutions to cases involving the falsification of documents other than U.S. tax returns.

¹²⁶ A separate count should be charged for each false document.

Form 42

26 U.S.C. § 7207

***False Documents Submitted to I.R.S. – Venue in District Where Documents Submitted –
Tabular Form Information***

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

1. That on or about the dates hereinafter specified, in the _____ District of _____, [*Defendant's Name*], a resident of [*City*], [*State*], did willfully deliver and disclose by submitting to an Officer(s) of the Internal Revenue Service, United States Treasury Department, at [*Place*], [*Location*], documents¹²⁷ described below.¹²⁸ The defendant then and there knew that the documents were fraudulent and false as to a material matter, as set forth below.

2. The allegations of paragraph "1." are repeated and realleged in Counts I through _____, inclusive, of this Information, as though fully set forth therein.

<u>COUNT</u>	<u>DATE OF OFFENSE</u>	<u>DESCRIPTION OF DOCUMENT</u>	<u>FALSITY</u>
I.	_____	_____	_____
II.	_____	_____	_____
III.	_____	_____	_____

In violation of Title 26, United States Code, Section 7207.

¹²⁷ Department policy generally limits Section 7207 prosecutions to cases involving the falsification of documents other than U.S. tax returns.

¹²⁸ A separate count should be charged for each false document.

Form 43

26 U.S.C. § 7207

***False Documents Submitted to I.R.S. – Venue in District of Mailing – Tabular Form
Information***

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

1. That on or about the dates hereinafter specified, in the _____ District of _____, [*Defendant's Name*], a resident of [*City*], [*State*], did willfully deliver and disclose by mailing and causing to be mailed, to an Officer(s) of the Internal Revenue Service, United States Treasury Department, documents¹²⁹ described below.¹³⁰ The defendant then and there knew that the documents were fraudulent and false as to a material matter, as set forth below.

2. The allegations of paragraph "1." are repeated and realleged in Counts I through ____, inclusive, of this Information, as though fully set forth therein.

<u>COUNT</u>	<u>DATE OF OFFENSE</u>	<u>DESCRIPTION OF DOCUMENT</u>	<u>FALSITY</u>
I.	_____	_____	_____
II.	_____	_____	_____
III.	_____	_____	_____

In violation of Title 26, United States Code, Section 7207.

¹²⁹ Department policy generally limits Section 7207 prosecutions to cases involving the falsification of documents other than U.S. tax returns.

¹³⁰ A separate count should be charged for each false document.

Form 44

26 U.S.C. § 7210

Failure to Appear in Response to Summons

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On or about [*Month*] [*Day*], [*Year*], in the _____ District of _____, [*Defendant's Name*], a resident of [*City*], [*State*], was required under the Internal Revenue laws, by reason of being duly summoned, to appear to testify¹³¹ at on that date at the office of _____. Well knowing and believing all of the foregoing, he [she] willfully failed to appear to testify¹ at the time and place required by the summons.

In violation of Title 26, United States Code, Section 7210.

¹³¹ Where appropriate, add or substitute "and produce [*Describe Documents Summoned*]".

Form 45

26 U.S.C. § 7212(a)

Corrupt Endeavor to Obstruct and Impede the Administration of the Internal Revenue Laws [Revised June 2020]

BACKGROUND

[An indictment charging a violation of 26 U.S.C. § 7212(a) should include a background section alleging the basic facts regarding the pending or reasonably foreseeable tax-related proceeding or targeted administrative action, such as an IRS audit, collection activity, or criminal investigation.¹³² The section should include when the IRS commenced the proceeding, the type of proceeding,¹³³ the purpose of the proceeding in general terms,¹³⁴ and the major steps that the IRS took as part of the proceeding. Include any notices or other communications between the IRS and the defendant, as well as any other events, acts, or omissions¹³⁵ by the IRS, the defendant, or another person or entity (such as an accountant or return preparer) that would demonstrate the defendant's knowledge of or ability to reasonably foresee that action or proceeding.]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

Paragraph(s) [number(s)] above [is/are] incorporated as though fully set out herein.

From in or about [Month Year] through in or about [Month Year], in the [_____] District of [_____] and elsewhere, DEFENDANT, knowing of and reasonably foreseeing¹³⁶ the [type of proceeding]¹³⁷ described in Paragraph(s) [number(s)], did

¹³² For a discussion of what types of proceedings or targeted administrative actions satisfy *Marinello*, see *Criminal Tax Manual*, Chapter 17.04[4].

¹³³ Types of proceedings include audits/examinations, collections, criminal investigations, etc.

¹³⁴ The purpose of the proceeding could be to assess or collect the defendant's (or another taxpayer's) taxes, to investigate potential violations of criminal law by the defendant (or another taxpayer), etc.

¹³⁵ Omissions, such as a defendant's failure to file a tax return, should not be alleged in the charging paragraph as an endeavor, but may and should be included in the background.

¹³⁶ Although this form indictment advises charging, in the conjunctive, that the defendant both knew of and reasonably foresaw the proceeding or targeted administrative action, prosecutors are cautioned to ensure that the requirements for reliance on the "reasonably foreseeable" language of *Marinello* are satisfied before relying on that

corruptly obstruct and impede, and corruptly endeavor to obstruct and impede, the due administration of the internal revenue laws, that is, the **[type of proceeding]**, by committing and causing to be committed various acts, each such act having a nexus to the **[type of proceeding]**, including but not limited to the following:

(a) — (...) [insert acts constituting corrupt endeavors]¹³⁸

In violation of Title 26, United States Code, Section 7212(a).

prong. See *Criminal Tax Manual*, Chapter 17.04[5].

¹³⁷ Name the type of proceeding or targeted administrative action described in the background section.

¹³⁸ List the acts the defendant committed with the corrupt intent to obstruct or impede the pending or foreseeable proceeding or targeted administrative action. Do not include omissions. See *Criminal Tax Manual*, Chapters 17.03, 17.04[3]. Do not include acts that preceded the commencement of the IRS proceeding unless the requirements for reliance on the “reasonably foreseeable” language of *Marinello* are satisfied.

Form 46

26 U.S.C. § 7215

Failure to Make Trust Fund Deposit After Notice

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

1. During the period [Date], 20____, to [Date], 20____, in the _____ District of _____, [Defendant's Name] was an employer of labor¹³⁹ required under the provisions of the Internal Revenue Code to collect, account for, and pay over to the United States federal income taxes and Federal Insurance Contributions Act (F.I.C.A.) taxes withheld from wages.

2. [Defendant's Name] did fail at the time and in the manner prescribed by the Internal Revenue Code, and Regulations promulgated pursuant thereto, to collect, truthfully account for, and pay over and to make deposits and payments of the said withheld taxes to the United States, which were due and owing for the quarters ending [Date] 20____, [Date] 20____, [Date, 20____, and [Date] , 20____.¹⁴⁰

3. On [Date], 20____, [Defendant's Name] was notified of such failure by notice delivered in hand to him [her] as provided by Title 26, United States Code, Section 7512. The notice advised him [her] that he [she] was required to collect the aforesaid taxes that became collectible after delivery of the notice and, not later than the end of the second banking day after the collection, to deposit the taxes into a separate bank account established by him [her] in trust for the United States. The notice further advised [Defendant's Name] that the taxes were required to be kept in that bank account until paid over to the United States.

4. Within the _____ District of _____, [Defendant's Name] unlawfully failed to comply with the provisions of Title 26, United States Code, Section 7512, in that, after receiving delivery of the notice referred to in paragraph "3.", he [she] paid wages and was

¹³⁹ If the employer is other than a sole proprietorship (e.g., a corporation, partnership, or joint venture), the relationship of the defendant to the employer-entity, which makes him the responsible person, should be alleged in paragraphs 1, 2, and 3, by substituting "[Defendant's Name], who was the [Position Held in Company] of [Name of Company], a [Type of Company, e.g., Corporation, Partnership, etc.], and an employer of labor".

¹⁴⁰ Quarters prior to notice for which there was a failure to collect, account for, and pay over federal income and F.I.C.A. taxes withheld from wages.

required to collect and deposit the said taxes, but failed to deposit said taxes into a separate bank account in trust for the United States, by the dates and in the amounts specified below:

<u>COUNT</u>	DATE WAGES <u>PAID</u>	DATE DEPOSIT <u>REQUIRED</u>	AMOUNT OF <u>DEPOSIT REQUIRED</u>
I.	_____	_____	\$_____
II.	_____	_____	\$_____
III.	_____	_____	\$_____
IV.	_____	_____	\$_____

In violation of Title 26, United States Code, Section 7215.

Form 47

18 U.S.C. § 286
Conspiracy to File False Claims¹⁴¹
[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

Beginning in or about [Month, Year], and continuing until in or about [Month, Year], in the [_____] District of [_____] [and elsewhere,] DEFENDANT(S) [Names] and others known and unknown to the grand jury, knowingly, intentionally, and voluntarily agreed, combined, and conspired to defraud the United States by obtaining and aiding to obtain the payment and allowance of [a] false, fictitious and fraudulent claim[s] for refund[s] of taxes against the Internal Revenue Service, an agency of the United States Department of the Treasury.

The conspiracy was accomplished, in part, by the following acts:¹⁴²

*[Describe how the conspiracy was accomplished or intended to be accomplished. The following examples are based on a scheme in which defendants prepare false and fictitious forms, such as Forms 1099-OID or Forms W-2, falsely reporting that taxpayers received income from which federal income taxes were withheld, and then file tax returns claiming refunds of the purportedly withheld taxes.]*¹⁴³ *Include different or additional acts as warranted.*]

1. Defendants [Names]¹⁴⁴ recruited customers into the scheme through [seminars/one-on-one consultations/other].
2. Defendants [Names] charged each customer up to \$[Amount] for [describe what customer received or was supposed to receive; avoid referring to membership].
3. Defendants [Names] paid a fee to others for referring a paying customer.
4. Defendants [Names] prepared [and caused to be prepared] false, fraudulent, and fictitious [Forms 1099-OID, Original Issue Discount, or Forms W-2, Wage and Tax Statements]. The

¹⁴¹ This form may be used in conjunction with Form 49 to charge, in tabular form, specific false claims filed as part of the conspiracy.

¹⁴² An overt act in furtherance of the conspiracy is not an element of a false-claims conspiracy under Section 286. See [Criminal Tax Manual 22.05](#).

¹⁴³ For a description of this scheme, and examples of other common false-claim schemes, see [Criminal Tax Manual 22.08](#).

¹⁴⁴ Specify which defendant(s) committed or caused to be committed the various acts.

forms falsely reported that the customer had received income which [he/she] had not actually received and that federal income taxes had been withheld from that income.

4. Defendants [**Names**] prepared [and caused to be prepared] false and fraudulent federal income tax returns in the names of customers. The returns falsely reported that the customer had received income that [he/she] had not actually received, and that federal income taxes had been withheld from this income. The tax returns claimed tax refunds to which the customers were not entitled.

4. Defendants [**Names**] required that scheme customers pay them a portion of the fraudulently obtained refunds.

5. Defendants [**Names**] [electronically] transmitted [or caused to be [electronically] transmitted] the false and fraudulent [Form 1099-OID/Form W-2] information and tax returns to the IRS.

In violation of Title 18, United States Code, Section 286.

Form 48

18 U.S.C. § 287

Filing False Claim for Refund

[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On about **[Date]**, in the **[_____]** District of **[_____]**, [and elsewhere,] DEFENDANT made and presented, and caused to be made and presented, to the Internal Revenue Service, an agency of the United States Department of the Treasury, a claim against the United States for payment of a refund of taxes in the amount of \$**[Amount]**, knowing that claim to be false, fictitious, and fraudulent. DEFENDANT made the claim by preparing and causing to be prepared, and presenting and causing to be presented to the Internal Revenue Service, a **[Form Title]**, Form **[Form Number]**, for calendar year **[Year]**, requesting a refund to which DEFENDANT knew [he/she] was not entitled.

In violation of Title 18, United States Code, Section 287.

Form 49

18 U.S.C. § 287

Filing False Claim for Refund – Tabular Form

[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On about the dates listed below, in the [_____] District of [_____] , [and elsewhere,] DEFENDANT made and presented, and caused to be made and presented, to the Internal Revenue Service, an agency of the United States Department of the Treasury, claims against the United States for payment of a refund of taxes, knowing those claims to be false, fictitious, and fraudulent. DEFENDANT made the claims by preparing and causing to be prepared, and presenting and causing to be presented to the Internal Revenue Service, **[Form Title]**, Forms **[Form Number]**¹⁴⁵, for the individuals¹⁴⁶ and calendar years¹⁴⁷ set forth below, requesting refunds to which DEFENDANT knew the individuals were not entitled in the amounts listed below.

Count	Date	Name ¹⁴⁸	Year	Refund Claimed
1				[\$Amount]
2-(...)				[\$Amount]

In violation of Title 18, United States Code, Section 287.

¹⁴⁵ If the chart will include different types of tax returns, replace this language with “the forms set forth below” and add a “Form” column to the chart between the date and name columns.

¹⁴⁶ If the defendant filed multiple false claims for the same individual, replace this language with “for **[Individual]**, for the calendar years set forth below” and omit the “Name” column from the table.

¹⁴⁷ If all the forms were for the same year, replace this language with “for calendar year **[Year]**,” and omit the “Year” column from the table.

¹⁴⁸ When the taxpayer is not also charged, prosecutors should not identify the taxpayer by name, but should instead use alternate generic identifiers, such as “Client 1,” “Individual A,” or the taxpayer’s initials.

Form 50

18 U.S.C. § 371

Conspiracy to Defraud the United States

[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about [Month, Year], [the exact date being unknown to the Grand Jury], and continuing until in or about [Month, Year], in the [_____] District of [_____] [and elsewhere,] defendants [Names] did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other [and with other individuals both known and unknown to the Grand Jury] to defraud the United States by impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Department of the Treasury in the ascertainment, computation, assessment, and collection of the revenue: namely, [type of tax] taxes.¹⁴⁹

Parties, Persons, and Entities

At all relevant times:

*[Identify and briefly describe the individuals and entities necessary to understand the conspiracy.]*¹⁵⁰

Manner and Means¹⁵¹

The defendants sought to accomplish the objects of the conspiracy through the following manner and means, among others:

*[In general terms, describe how the conspiracy was carried out.]*¹⁵²

¹⁴⁹ Describe the taxes at issue, such as individual income taxes, corporate income taxes, and/or employment taxes. Include *all* types of taxes and taxpayers involved in the tax fraud. For example, “their individual income taxes and the income taxes of clients” or “the corporate income and employment taxes of [entity].”

¹⁵⁰ When including entities involved in scheme, include type of entity and state of incorporation, and the relationship of defendants to entities. For example:

“[Entity], was a [state] [corporation/limited liability company] formed in [year] by defendant [name] to [purpose of entity/type of business].”

“Defendants [names] were president and vice president, respectively, of [entity]. Each owned 50 percent of the stock of [entity].”

“Defendant [name] was a certified public accountant who prepared the income tax returns of [entity], and its officers.”

¹⁵¹ Unlike a conspiracy to commit a substantive offense, a *Klein* conspiracy should charge that the conspiracy was carried out by means that included deceit, craft, or trickery, or at least means that were dishonest. See Criminal Tax Manual 23.07; *Hammerschmidt v. United States*, 265 U.S. 182, 188 (1924).

Overt Acts

In furtherance of the conspiracy, and to effect the objects thereof, the defendants committed or caused to be committed the following overt acts in the [_____] District of [_____] [and elsewhere]:

*[List overt acts in furtherance of the conspiracy.]*¹⁵³

In violation of Title 18, United States Code, Section 371.

¹⁵² For example:

“By providing false books and records to the corporate accountant for use in preparing [entity]’s, corporate income tax returns,”

“By backdating documents to conceal defendant [name]’s ownership of and interest in real property from the Internal Revenue Service,”

“By making false statements and representations to Internal Revenue Service agents to conceal defendant [name]’s income.”

“By preparing tax returns for clients that reported false expenses and fraudulently claimed deductions and credits.”

¹⁵³ For example:

“On or about [date], defendants [names] met and discussed how to backdate real estate contracts.”

“On or about [date], defendant [name] removed cash from defendant [name]’s safe deposit box at the [name of bank] in [city, state].”

“On or about [date], defendant [name] prepared and caused to be prepared a false individual income tax return for defendant [name] for calendar year [year], which failed to report all of defendant [name]’s income.”

Form 51

18 U.S.C. § 371

Dual-Object Conspiracy to Defraud the United States and to Commit Other Offenses

[Updated July 2020]

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From in or about [Month, Year], [the exact date being unknown to the Grand Jury], and continuing until in or about [Month, Year], in the [_____] District of [_____] [and elsewhere,] defendants [Names] did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other [and with other individuals both known and unknown to the Grand Jury] to defraud the United States and to commit offenses against the United States, namely, violations of Title [18/26], United States Code, Section(s) [Section(s)].

Objects of the Conspiracy

It was a part and an object of the conspiracy that [Names] [and others known and unknown to the Grand Jury] would and did defraud the United States by impeding, impairing, obstructing, and defeating the lawful Government functions of the Internal Revenue Service of the Department of the Treasury in the ascertainment, computation, assessment, and collection of the revenue: namely, [type of tax] taxes.¹⁵⁴

It was further a part and object of the conspiracy that [Names] [and others known and unknown to the Grand Jury] would and did [describe the statutory violation that was the other object of the conspiracy]¹⁵⁵, in violation of Title [26/18], United States Code, Section

¹⁵⁴ Describe the taxes at issue, such as individual income taxes, corporate income taxes, and/or employment taxes. Include *all* types of taxes and taxpayers involved in the tax fraud. For example, “their individual income taxes and the income taxes of clients” or “the corporate income and employment taxes of [entity].”

¹⁵⁵ Describe the statutory violation. Be sure to include the correct *mens rea* for that violation. For example:
“would and did willfully subscribe to false U.S. Individual Income Tax Returns, Forms 1040, which returns contained and were verified by written declarations that they were made under the penalties of perjury, and which [taxpayers] did not believe to be true and correct as to every material matter, in violation of Title 26, United States Code, Section 7206(1).”

“would and did willfully aid, assist in, and procure, counsel, and advise the preparation and presentation to the IRS of U.S. Individual Income Tax Returns, Forms 1040, for clients, in violation of Title 26, United States Code, Section 7206(2).”

“would and did willfully attempt to evade or defeat the payment of income taxes due and owing by [taxpayer] to the United States, in violation of Title 26, United States Code, Section 7201.”

[Section].¹⁵⁶

Parties, Persons, and Entities

At all relevant times:

*[Identify and briefly describe the individuals and entities necessary to understand the conspiracy.]*¹⁵⁷

Manner and Means¹⁵⁸

The defendants sought to accomplish the objects of the conspiracy through the following manner and means, among others:

*[In general terms, describe how the conspiracy was carried out.]*¹⁵⁹

Overt Acts

In furtherance of the conspiracy, and to effect the objects thereof, the defendants committed or caused to be committed the following overt acts in the [_____] District of [_____] [and elsewhere]:

*[List overt acts in furtherance of the conspiracy.]*¹⁶⁰

¹⁵⁶ If more than one statutory violation was the object of the conspiracy, include a separate paragraph for each one.

¹⁵⁷ When including entities involved in scheme, include type of entity and state of incorporation, and the relationship of defendants to entities. For example:

“[Entity], was a [state] [corporation/limited liability company] formed in [year] by defendant [name] to [purpose of entity/type of business].”

“Defendants [names] were president and vice president, respectively, of [entity]. Each owned 50 percent of the stock of [entity].”

“Defendant [name] was a certified public accountant who prepared the income tax returns of [entity], and its officers.”

¹⁵⁸ Unlike a conspiracy to commit a substantive offense, a *Klein* conspiracy should charge that the conspiracy was carried out by means that included deceit, craft, or trickery, or at least means that were dishonest. *See* Criminal Tax Manual 23.07; *Hammerschmidt v. United States*, 265 U.S. 182, 188 (1924).

¹⁵⁹ For example:

“By providing false books and records to the corporate accountant for use in preparing [entity]’s, corporate income tax returns,”

“By backdating documents to conceal defendant [name]’s ownership of and interest in real property from the Internal Revenue Service,”

“By making false statements and representations to Internal Revenue Service agents to conceal defendant [name]’s income.”

“By preparing tax returns for clients that reported false expenses and fraudulently claimed deductions and credits.”

¹⁶⁰ For example:

“On or about [date], defendants [names] met and discussed how to backdate real estate contracts.”

“On or about [date], defendant [name] removed cash from defendant [name]’s safe deposit box at the [name of bank] in [city, state].”

In violation of Title 18, United States Code, Section 371.

“On or about [date], defendant [name] prepared and caused to be prepared a false individual income tax return for defendant [name] for calendar year [year], which failed to report all of defendant [name]’s income.”

Form 52

18 U.S.C. § 1001

False Statement or Representation Made to Department/Agency of U.S.

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

That on or about [*Month*] [*Day*], [*Year*], [*Defendant's Name*], a resident of [*City*], [*State*], did willfully and knowingly make and cause to be made a materially false, fictitious, and fraudulent statement(s) and representation(s) in a matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States by [*Describe False Statement or Representation and Describe Official to Whom False Statement Was Made*], at [*Place*], [*Location*], in the _____ District of _____. The statement[s] and representation[s] were false because, as [*Defendant's Name*] then and there knew, [*Describe Correct Fact(s) Regarding the False Statement or Representation*].

In violation of Title 18, United States Code, Section 1001.

Form 53

18 U.S.C. § 1001

False Document Submitted to Department/Agency of U.S.

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

That on or about [*Month*] [*Day*], [*Year*], [*Defendant's Name*], a resident of [*City*], [*State*], did willfully and knowingly make and cause to be made, and use and cause to be used, in a matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, a false writing or document, knowing the same to contain a materially false, fictitious, and fraudulent statement. [*Defendant's Name*] submitted [*Describe False Document and False Statement(s) Within Document and Describe Official to Whom the False Document Was Submitted*], at [*Place*], [*Location*], in the _____ District of _____, well knowing [*Describe Correct Fact(s) Regarding False Document*].

In violation of Title 18, United States Code, Section 1001.

Form 54

18 U.S.C. § 1001

Falsify, Conceal, or Cover Up by Trick, Scheme, or Device a Material Fact

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

From on or about [*Month*] [*Day*], [*Year*], to on or about [*Month*] [*Day*], [*Year*], in the _____ District of _____, [*Defendant's Name*], a resident of [*City*], [*State*], did willfully and knowingly falsify, conceal, and cover up, by trick, scheme, and device a material fact, in a matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States. [*Defendant's Name*][*Describe Nature of Scheme or Device to Conceal, Including Name and Title of any IRS Employee to Whom False Statement(s) or Representation(s) Were Made; Nature of False Statement(s) or Representation(s); Place and Location Where False Statement(s) or Representation(s) Were Made; and/or Specific False Document(s) Submitted*],¹⁶¹ well knowing [*Describe Correct Facts Relating to False Statement(s), Representation(s), and/or Document(s)*].¹⁶²

In violation of Title 18, United States Code, Section 1001.

¹⁶¹ E.g., "by representing to John Smith, Revenue Officer, Internal Revenue Service, at 33 Main Street, Boston, Massachusetts, that the deductions claimed for contributions were in the amount of \$ _____ and that eight checks drawn on account number _____ at _____ Bank were issued to make the contributions in the amounts represented on said checks".

¹⁶² E.g., "the said eight checks had been altered and were false as to (amounts, payees, dates, etc.)".

Form 55

18 U.S.C. § 1956(a)(1)(A)(ii)
Laundering of Monetary Instruments

THE [GRAND JURY/UNITED STATES ATTORNEY] CHARGES:

On or about [***Date***], in the _____ District of _____, [***Defendant(s) Name(s)***] did knowingly and willfully conduct and attempt to conduct a financial transaction affecting interstate and foreign commerce, to wit, [***Description of Financial Transaction***], which involved the proceeds of a specified unlawful activity, that is [***Describe Specified Unlawful Activity***]. Defendant acted with the intent to engage in conduct constituting a violation of [26 U.S.C. § 7201] [26 U.S.C. § 7206]¹⁶³ to wit, [***Describe Conduct***]. While conducting and attempting to conduct that financial transaction, [***Defendant's Name***] then and there knew that the property involved in the financial transaction, that is [***Funds***]¹⁶⁴ [***Monetary Instruments***]¹⁶⁵ in the amount of \$_____, represented the proceeds of some form of unlawful activity.

All in violation of Title 18, United States Code, Sections 1956(a)(1)(A)(ii) and 2.

<u>Count</u>	<u>Approximate Dollar Amounts</u>
I.	\$_____
II.	\$_____
III.	\$_____

¹⁶³Choose one or both. If both are used, set forth in the conjunctive.

¹⁶⁴ Select one. Remember monetary instrument is a defined term in § 1956(c)(5), whereas "funds" is undefined.

¹⁶⁵ If the activity described in this paragraph is intended to cover more than one count, this last phrase can be redrafted in tabular form as follows: "That is, [***Funds***], [***Monetary Instruments***] in the amounts set forth below: