

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 18141. Attempt to Evade or Defeat Tax.**

Any person who willfully attempts in any manner to evade or defeat any tax imposed by this Division or the payment thereof shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than \$100,000 (\$500,000 in the case of a corporation), or imprisoned not more than 5 years, or both, together with the costs of prosecution.

**Source:** PL 14-35, § 4 (1931).