

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18144. Fraudulent Statement or Failure to Make Statement to Employee, Transferee, or Any Other Person Entitled to Receive a Statement.

In lieu of any other penalty provided by law any person required under the provisions of section 1821, or 1822, or 1823 of this Division to furnish a statement who willfully furnishes a false or fraudulent statement or who willfully fails to furnish a statement in the manner, at the required time, or who willfully fails to show the information on the statement that is required under section 1821 or 1822, or 1823 of this Division, or regulations prescribed thereunder, shall, for each such offense, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both.

Source: PL 14-35, § 4 (1934).