

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

**§ 18145. Fraud and False Statement.**

Any person who:

(a) *Declaration Under Penalties of Perjury.* Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter; or

(b) *Aid or Assistance.* Willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under this Division, of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document; or

(c) *Fraudulent Bonds, Permits, and Entries.* Simulates or falsely or fraudulently executes or signs any bond, permit, entry, or other document required by the provisions of this Division, or by any regulation made in pursuance thereof, or procures the same to be falsely or fraudulently executed, or advises, aids in, or connives at such execution thereof; or

(d) *Removal or Concealment With Intent to Defraud.* Removes, deposits, or conceals, or is concerned in removing, depositing, or concealing, any goods or commodities for or in respect whereof any tax is or shall be imposed, or any property upon which levy is authorized by section 1872 of this Division, with intent to evade or defeat the assessment or collection of any tax imposed by this Division; or

(e) *Compromises and Closing Agreements.* In connection with any compromise under section 1817(b) of this Division, or offer of such compromise or in connection with any closing agreement under section 1817(a) of this Division, or offer to enter into any such agreement, willfully:

(1) Concealment of Property. Conceals from any officer or employee of the Commonwealth any property belonging to the taxpayer or other person liable in respect of the tax, or

(2) Withholding, Falsifying, and Destroying Records. Receives, withholds, destroys, mutilates, or falsifies any book, document, or record, or makes any false statement, relating to the estate or financial condition of the taxpayer or other person liable in respect of the tax;

shall 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 3 years, or both, together with the costs of prosecution.

**Source:** PL 14-35, § 4 (1935), modified.

**Commission Comment:** In subsection (d) above, the Commission changed the section number originally referenced in PL 14-35 to the proper renumbered section number pursuant to its authority by 1 CMC § 3806(c).