

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18125. Fraudulent Statement or Failure to Furnish Statement to Employee, Transferee, or Any Other Person Entitled To Receive a Statement.

In addition to the criminal penalty provided in section 18144, any person required under the provisions of section 1821 or 1822 or 1823 to furnish a statement to an employee, transferee or any other person entitled to receive a statement who willfully furnishes a false or fraudulent statement, or who willfully fails to furnish a statement in the manner, at the time, and showing the information required by sections 1821 or 1822 or 1823 or regulations prescribed thereunder, shall for each such failure be subject to a penalty under this Division of \$50.

Source: PL 14-35, § 4 (1915), modified.

Commission Comment: In the section 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).