

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18131. Frivolous Return.

(a) *Civil Penalty.* If:

(1) Any individual files what purports to be a return of the tax imposed by this Division but which:

(A) Does not contain information on which the substantial correctness of the self-assessment may be judged, or

(B) Contains information that on its face indicates that the self-assessment is substantially incorrect; and

(2) The conduct referred to in paragraph (1) is due to:

(A) A position which is frivolous, or

(B) A desire (which appears on the purported return) to delay or impede the administration of the Commonwealth tax laws, then such individual shall pay a penalty of \$500.

(b) *Penalty in Addition to Other Penalties.* The penalty imposed by subsection (a) shall be in addition to any other penalty provided by law.

Source: PL 14-35, § 4 (1921).