

EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 369(a)(4) and (b)(1), as it related to false statements, 411(3) and the penalty provision of (4), and § 399, as it related to making false statements or misleading omissions.

Defined terms: "Admissions and amusement tax" § 1-101
 "Person" § 1-101 "Sales and use tax" § 1-101

13-1004. FALSE RETURN OR FALSE CLAIM FOR REFUND BY INCOME TAX RETURN PREPARER.

AN INCOME TAX RETURN PREPARER WHO WILLFULLY PREPARES, ASSISTS IN PREPARING, OR CAUSES THE PREPARATION FOR ANOTHER PERSON OF A FALSE INCOME TAX RETURN OR CLAIM FOR REFUND WITH THE INTENT TO EVADE INCOME TAX IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 302(b), except the description of a tax preparer.

The reference to an intent to "evade income tax" is substituted for the former reference to an intent to evade payment "in whole or in part of the correct tax liability of such individual or taxpayer due under this subtitle" and the phrase "in order to obtain or for the purpose of obtaining for such individual or taxpayer any refund in whole or in part of any tax withheld or paid in which is in excess of the correct tax refund due such individual or taxpayer under this subtitle", since either action results in evading the tax.

In this section, the former word "report" is deleted as included in the word "return", for clarity and consistency.

Also in this section, the former words "individual or taxpayer" are deleted as included in the defined term "person".

Also in this section, the former words "incorrect" and "fraudulent" are deleted as included in the term "false", for clarity and consistency.

In subsection (a) of this section, the former word "defeat" and the words "in order to obtain or for the purpose of obtaining for such individual or taxpayer" is deleted as included in the reference "to evade" the income tax.