§ 7201. Attempt to evade or defeat tax

Any person who willfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than $10,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.

Amendments
1968—Pub. L. 90–364 substituted ''$100,000 ($500,000 in the case of a corporation)'' for ''$10,000''.
1990—Pub. L. 101–647 substituted ''$25,000 ($100,000 in the case of a corporation)'' for ''$10,000''.

Effective Date of 1982 Amendment
Pub. L. 97–248, title III, §329(a), Sept. 3, 1982, 96 Stat. 618, provided that: "The amendments made by this section (amending this section and sections 7203, 7206, and 7207 of this title) shall apply to offenses committed after the date of the enactment of this Act (Sept. 3, 1982)."

§ 7202. Willful failure to collect or pay over tax

Any person required under this title to collect, account for, and pay over any tax imposed by this title who willfully fails to collect or truthfully account for and pay over such tax shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than $10,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.


Effective Date of 1990 Amendment
Pub. L. 101–647, title XXXIII, §3303(c), Nov. 29, 1990, 104 Stat. 4918, provided that: "The amendment made by subsection (a) [amending this section] shall apply to actions, and failures to act, occurring after the date of the enactment of this Act [Nov. 29, 1990]."

Effective Date of 1988 Amendment
Amendment by Pub. L. 100–690 applicable to actions after Nov. 18, 1988, see section 7601(a)(3) of Pub. L. 100–690, set out as a note under section 6050I of this title.

Effective Date of 1984 Amendment

Effective Date of 1982 Amendment
Amendment by section 329(b) of Pub. L. 97–248 applicable to offenses committed after Sept. 3, 1982, see sec-