

<i>Present subd. of subsec. (a):</i>	<i>Prior sections</i>
(3)	5603.
(4)	5172, 5604, 5606.
(5)	5604.
(6)	5171, 5607.
(7)	5216(a)(1), (4), 5608(a).
(8)	5216(a)(1), 5608(a).
(9)	5216(a)(1), 5608(a).
(10)	5628, 5629.
(11)	5629.
(12)	5608(a), 5631, 5632, 5643, 5647.
(13)	5634.
(14)	5650.

The prior sections, act Aug. 16, 1954, ch. 736, are set out in 68A Stat. 627, 640, 641, 684, 685, 689, 690, 692, 693, 695.

AMENDMENTS

2018—Subsec. (a)(15). Pub. L. 115-141 substituted “withdraws,” for “Withdraws.”

1980—Subsec. (a)(15). Pub. L. 96-223 added par. (15).

1979—Subsec. (a)(2). Pub. L. 96-39, §807(a)(52)(A), struck out “distiller or rectifier” in heading and substituted “processor” for “rectifier” and “section 5171(c)” for “section 5171(a)” in text.

Subsec. (a)(3). Pub. L. 96-39, §807(a)(52)(B), substituted “warehouseman, or processor” for “bonded warehouseman, rectifier, or bottler”.

Subsec. (a)(4). Pub. L. 96-39, §807(a)(52)(C), substituted “warehouseman, or processor” for “or rectifier” in heading and in text.

Subsec. (a)(5). Pub. L. 96-39, §807(a)(52)(B), substituted “warehouseman, or processor” for “bonded warehouseman, rectifier, or bottler”.

Subsec. (a)(10). Pub. L. 96-39, §807(a)(52)(D), substituted “processing” for “rectifying or bottling” in par. (10) heading, “processor” for “rectifier, or a bottler of distilled spirits” in text preceding subpar. (A), and “processed” for “rectified or bottled” in subpar. (A).

Subsec. (a)(11). Pub. L. 96-39, §807(a)(52)(E), substituted “or processing” for “rectification, or bottling” in heading and “or processes” for “rectifies, or bottles” in text.

Subsec. (b). Pub. L. 96-39, §807(a)(52)(F), substituted “processor” for “rectifier”.

1976—Subsec. (a)(7). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (b). Pub. L. 94-455, §1905(a)(22), struck out par. (1) relating to presumptions in the matter of unregistered stills, par. (3) relating to presumptions in the matter of unlawful production, removal, or use of material fit for production of distilled spirits, and par. (4) relating to presumptions in the matter of unlawful production of distilled spirits, and struck out the number designation “(2)” and heading for former par. (2), leaving only the text for former par. (2) relating to presumptions in the matter of failure or refusal of distiller or rectifier to give bond.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-223 effective on first day of first calendar month beginning more than 60 days after Apr. 2, 1980, see section 232(h)(3) of Pub. L. 96-223, set out as an Effective Date note under section 5181 of this title.

EFFECTIVE DATE OF 1979 AMENDMENT

Amendment by Pub. L. 96-39 effective Jan. 1, 1980, see section 810 of Pub. L. 96-39, set out as a note under section 5001 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1905(d) of Pub. L. 94-455, set out as a note under section 5005 of this title.

EFFECTIVE DATE

Section effective July 1, 1959, see section 210(a)(1) of Pub. L. 85-859, set out as a note under section 5001 of this title.

PROSECUTION AND PUNISHMENT OF OFFENSES COMMITTED AND PENALTIES OR FORFEITURES INCURRED; SAVINGS PROVISION

Pub. L. 85-859, title II, §210(c), Sept. 2, 1958, 72 Stat. 1435, provided that: “All offenses committed, and all penalties or forfeitures incurred, under any provision of law amended by this title [enacting sections 5849, 5854, 5855 and 7608 of this title, amending this chapter, chapter 52 of this title and sections 5801, 5811, 5814, 7272, 7301, 7224 to 7326, 7609, 7652 and 7655 of this title, and enacting notes set out under this section and sections 5001, 5006, 5025, 5064, 5175, and 5304 of this title], may be prosecuted and punished in the same manner and with the same effect as if this title had not been enacted.”

§ 5602. Penalty for tax fraud by distiller

Whenever any person engaged in or carrying on the business of a distiller defrauds, attempts to defraud, or engages in such business with intent to defraud the United States of the tax on the spirits distilled by him, or of any part thereof, he shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both. No discontinuance or nolle prosequi of any prosecution under this section shall be allowed without the permission in writing of the Attorney General.

(Added Pub. L. 85-859, title II, §201, Sept. 2, 1958, 72 Stat. 1400.)

Editorial Notes

PRIOR PROVISIONS

A prior section 5602, act Aug. 16, 1954, ch. 736, 68A Stat. 863, related to penalty and forfeiture for setting up still without a permit, prior to the general revision of this chapter by Pub. L. 85-859. See sections 5615(2) and 5687 of this title.

Provisions similar to those comprising this section were contained in prior sections 5606, 5626, act Aug. 16, 1954, ch. 736, 68A Stat. 684, 688, prior to the general revision of this chapter by Pub. L. 85-859.

§ 5603. Penalty relating to records, returns, and reports

(a) Fraudulent noncompliance

Any person required by this chapter (other than subchapters F and G) or regulations issued pursuant thereto to keep or file any record, return, report, summary, transcript, or other document, who, with intent to defraud the United States, shall—

- (1) fail to keep any such document or to make required entries therein; or
- (2) make any false entry in such document; or
- (3) cancel, alter, or obliterate any part of such document or any entry therein, or destroy any part of such document or any entry therein; or
- (4) hinder or obstruct any internal revenue officer from inspecting any such document or taking any abstracts therefrom; or
- (5) fail or refuse to preserve or produce any such document, as required by this chapter or regulations issued pursuant thereto;

or who shall, with intent to defraud the United States, cause or procure the same to be done,