

# Congress of the United States

JOINT COMMITTEE ON TAXATION

Dear Senator Ensign,

Sec 7203 of the Code provides that if there is a willful failure to file, pay, maintain appropriate records and the like that the taxpayer may be charged with a misdemeanor with a penalty of up to \$25,000 and not more than one year in jail.

Sincerely

Thomas A. Barthol

Felony tax evasion provides for restitution and a fine of up to \$100,000 for an individual and up to five years in jail.