

# Tax Fraud Allegations

(or)

HOW AL CAPONE HAS REACHED OUT TO HELP YOU

Why tax fraud charges are worth  
considering in criminal prosecutions

## Utah Code Section 76-8-1101

(c) (i) Any person who, with intent to evade any tax, fee, or charge as defined in Section 59-1-401 or requirement of Title 59, Revenue and Taxation, or any lawful requirement of the State Tax Commission, fails to make, render, sign, or verify any return or to supply any information within the time required by law, or who makes, renders, signs, or verifies any false or fraudulent return or statement, or who supplies any false or fraudulent information, is guilty of a third degree felony.

(d) (i) Any person who intentionally or willfully attempts to evade or defeat any tax, fee, or charge as defined in Section 59-1-401 or the payment of a tax, fee, or charge as defined in Section 59-1-401 is, in addition to other penalties provided by law, guilty of a second degree felony.

## Utah Code Section 59-1-401 (12)

(c) (i) A person who, with intent to evade a tax, fee, or charge or requirement of this title or any lawful requirement of the commission, fails to make, render, sign, or verify a return or to supply information within the time required by law, or who makes, renders, signs, or verifies a false or fraudulent return or statement, or who supplies false or fraudulent information, is guilty of a third degree felony.

(d) (i) A person who intentionally or willfully attempts to evade or defeat a tax, fee, or charge or the payment of a tax, fee, or charge is, in addition to other penalties provided by law, guilty of a second degree felony.

By: (Your Name) #(Your Number)  
Assistant Attorney General  
(Head of Your Office) #(His/Her No.)  
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IN THE THIRD DISTRICT COURT, SALT LAKE DEPARTMENT  
SALT LAKE COUNTY, STATE OF UTAH

STATE OF UTAH,  Plaintiff,  v.  (Name) DOB:  Defendant.	Bail: \$ _____  <b>INFORMATION</b>  Criminal No. _____  Judge _____
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The undersigned (**Investigator**), under oath states on information and belief that the defendant committed the crime(s) of:

**COUNT 1 OFFENSES RELATED TO TAXATION**

FAILING TO RENDER A PROPER TAX RETURN, a Third Degree Felony, in Salt Lake County, State of Utah, on or before (*day/month/year*) in violation of Title 76, Chapter 8, Section 1101(1)(c) in that (*defendant*), with an intent to evade any tax or requirement of Title 59 or any lawful requirement of the State Tax Commission, failed to make, render sign, or verify any return or to supply any information within the time required under this title, or did make, render, sign, verify any false or fraudulent return or statement, or supplied false or fraudulent information.

**COUNT 2 OFFENSES RELATED TO TAXATION**

TAX EVASION, a Second Degree Felony, in Salt Lake County, State of Utah, on or before(*day/month/year*) in violation of Title 76, Chapter 8, Section 1101(1)(D), Utah Code in that (name of party), willfully attempted to evade or defeat a tax or the payment thereof due on his income earned in (year).

THIS INFORMATION IS BASED ON EVIDENCE OBTAINED FROM THE FOLLOWING WITNESSES:

1. (*Investigator*)
2. (*Other*)
3. (*Other*)

**PROBABLE CAUSE STATEMENT:**

Affiant bases this Information upon the following:

- 1.
- 2.

\_\_\_\_\_  
(*Investigator*)  
Affiant

Subscribed and Sworn to before me this  
day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
JUDGE / MAGISTRATE

Authorized for presentment and filing:

Your Boss

\_\_\_\_\_  
YOUR NAME HERE  
Your Title Here