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. Barthold

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

GPO: 2002 - 45-301 (max)