

DISTRICT OF COLUMBIA
OFFICIAL CODE

TITLE 47.
TAXATION, LICENSING, PERMITS,
ASSESSMENTS, AND FEES.

CHAPTER 41.
CRIMINAL PROVISIONS.

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DISTRICT OF COLUMBIA OFFICIAL CODE

CHAPTER 41. CRIMINAL PROVISIONS.

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CHAPTER 41. CRIMINAL PROVISIONS.

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HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-213, in the table of contents of this chapter, substituted "§ 47- 4108.01. Special agents for the Office of Tax and Revenue." for "§ 47-4108a. Special agents for the Office of Tax and Revenue."

Legislative History of Laws

For Law 14-213, see notes following § 47-820.

§ 47-4101. ATTEMPT TO EVADE OR DEFEAT TAX.

(a) A person who willfully attempts in any manner to evade or defeat a tax, or the payment thereof, imposed by this title shall, in addition to other penalties provided by law, be guilty of a felony if the tax evaded or attempted to be evaded exceeds \$10,000, and, upon conviction thereof, shall be fined not more than \$10,000 or 3 times the amount of the tax evaded or attempted to be evaded, whichever is greater, or imprisoned not more than 10 years, or both, together with the costs of prosecution.

(b) A person who willfully attempts in any manner to evade or defeat a tax, or the payment thereof, imposed by this title shall, in addition to other penalties provided by law, be guilty of a misdemeanor if the tax evaded or attempted to be evaded is \$10,000 or less, and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 180 days, or both, together with costs of prosecution. All prosecutions under this subsection shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District. The amount of any taxes that were evaded or attempted to be evaded pursuant to a single scheme or systematic course of conduct in violation of this section may be aggregated to determine the grade of the offense and the sentence for the offense.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(1), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

Legislative History of Laws

Law 13-204, the "Criminal Tax Reorganization Act of 2000", was introduced in Council and assigned Bill No. 13-299, which was referred to the Committee on the Judiciary. The Bill was adopted on first and second readings on May 3, 2000, and June 6, 2000, respectively. Signed by the Mayor on June 22, 2000, it was assigned Act No. 13-359 and transmitted to both Houses of Congress for its review. D.C. Law 13-204 became effective on October 4, 2000.

For Law 15-354, see notes following § 47-340.03.

§ 47-4102. FAILURE TO COLLECT OR PAY OVER TAX.

(a) A person required under this title to collect, account for, or pay over tax imposed by this title who willfully fails to collect or truthfully account for and pay over the tax shall, in addition to other penalties provided by law, be guilty of a felony if the amount to be collected or accounted for and paid over exceeds \$10,000, and, upon conviction thereof, shall be fined not more than \$10,000 or 3 times the amount of the tax evaded or attempted to be evaded, whichever is greater, or imprisoned not more than 10 years, or both, together with the costs of prosecution.

(b) A person required under this title to collect or account for and pay over a tax imposed by this title who fails to collect or truthfully account for and pay over the tax shall, in addition to other penalties provided by

law, be guilty of a misdemeanor if the amount to be collected or accounted for and paid over is \$10,000 or less, and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 180 days, or both, together with costs of prosecution. All prosecutions under this subsection shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District. The amount of any taxes that were not collected, truthfully accounted for, or paid over under a single scheme or systematic course of conduct in violation of this section may be aggregated in determining the grade of the offense and the sentence for the offense.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(2), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

Legislative History of Laws

For Law 13-204, see notes following § 47-4101.

For Law 15-354, see notes following § 47-340.03.

§ 47-4103. FAILURE TO PAY TAX, MAKE RETURN, KEEP RECORDS, OR SUPPLY INFORMATION.

(a) A person required under this title to pay a tax or estimated tax, or required by this title, or by regulations made under authority thereof, to make a return, keep any records, or supply any information, who willfully fails to pay the tax, pay the estimated tax, make the return, keep the records, or supply the information, at the time required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(b) A person required under this title to pay a tax or estimated tax, make a return, keep any records, or supply any information, who fails to pay the tax, pay the estimated tax, make the return, keep the records, or supply the information, at the time required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$3,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(c) All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(3), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

Legislative History of Laws

For Law 13-204, see notes following § 47-4101.

For Law 15-354, see notes following § 47-340.03.

§ 47-4104. FRAUDULENT STATEMENTS OR FAILURE TO MAKE STATEMENTS TO EMPLOYEE.

A person required under this title, or under regulations made under authority thereof, to furnish a statement or supply information to an employee, who willfully furnishes a false or fraudulent statement or false or fraudulent information, or who willfully fails to furnish a statement or supply information to an employee in the manner and at the time prescribed under this title, or under regulations made under authority thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$3,000, or imprisoned not more than 180 days, or both, together with costs of prosecution. All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(4), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

Legislative History of Laws

For Law 13-204, see notes following § 47-4101.

For Law 15-354, see notes following § 47-340.03.

§ 47-4105. FRAUDULENT WITHHOLDING INFORMATION OR FAILURE TO SUPPLY INFORMATION TO EMPLOYER.

A person required under this title, or under regulations made under authority thereof, to furnish withholding information or supply information to an employer, who willfully furnishes false or fraudulent withholding information or other information, or willfully fails to furnish withholding information or other information to an employer in the manner and at the time prescribed under this title, or under regulations made under authority thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$3,000, or imprisoned not more than 180 days, or both, together with costs of prosecution. All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(5), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

Legislative History of Laws

For Law 13-204, see notes following § 47-4101.

For Law 15-354, see notes following § 47-340.03.

§ 47-4106. FRAUD AND FALSE STATEMENTS.

(a) A person who willfully makes and subscribes, delivers, or discloses a return, statement, list, account, or other document required under this title, or under regulations made under authority thereof, which he or she does not believe to be true and correct as to every material matter, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(b) A person who willfully aids or assists in, procures, counsels, or advises the preparation or presentation under, or in connection with, a matter arising under this title, or under regulations made under authority thereof, of a return, affidavit, claim, list, account, or other document, which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, list, account, or document, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(c) A person who willfully makes and subscribes, delivers, or discloses a return, statement, list, account, or other document required under this title, or under regulations made under authority thereof, which he or she does not believe to be true and correct as to every matter, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$3,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(d) A person who willfully aids or assists in, procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under this title, or under regulations made under authority thereof, of a return, affidavit, claim, list, account, or other document, which is fraudulent or is false as to any matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, list, account, or document, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$3,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(e) All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; June 12, 2003, D.C. Law 14-310, § 11(c), 50 DCR 1092; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(6), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-310, in subsec. (c), deleted "material" preceding "matter".

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

Legislative History of Laws

For Law 13-204, see notes following § 47-4101.

Law 14-310, the "Criminal Code and Miscellaneous Technical Amendments Act of 2002", was introduced in Council and assigned Bill No. 14-954, which was referred to the Committee on Whole. The Bill was adopted on first and second readings on December 3, 2002, and December 17, 2002, respectively. Signed by the Mayor on January 22, 2003, it was assigned Act No. 14-622 and transmitted to both Houses of Congress for its review. D.C. Law 14-310 became effective on June 12, 2003.

For Law 15-354, see notes following § 47-340.03.

§ 47-4107. ATTEMPT TO INTERFERE WITH ADMINISTRATION OF DISTRICT OF COLUMBIA REVENUE LAWS.

(a) A person who attempts to influence, intimidate, or impede an officer or employee of the District of Columbia acting in an official capacity under this title, or under regulations made under authority thereof, or in any other way corruptly or by force or threats of force (including a threatening letter or communication) obstructs or impedes, or attempts to obstruct or impede, the due administration of this title, regardless of the existence of an investigation brought under this title, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(b) A person who forcibly rescues or causes to be rescued any property, or attempts to do so, after it has been seized under this title, or under regulations made under authority thereof, shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$5,000, or imprisoned not more than 180 days, or both, together with costs of prosecution.

(c) All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia in the name of the District.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799; Apr. 13, 2005, D.C. Law 15-354, § 73(n)(7), 52 DCR 2638.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

Legislative History of Laws

For Law 13-204, see notes following § 47-4101.

For Law 15-354, see notes following § 47-340.03.

§ 47-4108. PERIODS OF LIMITATION ON CRIMINAL PROSECUTIONS.

Notwithstanding any other period of limitation under law, no person shall be prosecuted, tried, or punished for an offense arising under this chapter unless the indictment is found or the information is instituted within 6 years after the latest of: the commission of the offense, the last action in furtherance of the offense, or the last action to conceal the offense.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 13-204, see notes following § 47-4101.

§ 47-4108.01. SPECIAL AGENTS FOR THE OFFICE OF TAX AND REVENUE.

An employee of the Office of Tax and Revenue who, as part of his or her official duties, conducts investigations of alleged misdemeanor and felony violations, shall possess the following authority while engaged in the performance of his or her official duties:

(1) To carry a firearm inside or outside of the District of Columbia in conformance with state and local laws; provided, that the employee has completed a course of training in the safe handling of firearms and the use of deadly force and is qualified to use a firearm according to the standards applicable to officers of the Metropolitan Police Department. The employee shall not carry a firearm in the course of official duties unless it is authorized in writing by the Deputy Chief Financial Officer for the Office of Tax and Revenue. The Deputy Chief Financial Officer, in consultation with the Metropolitan Police Department, shall issue written guidelines pertaining to the authority to carry firearms, the appropriate use of firearms, firearms issuance and security, and the use of force;

(2) To make an arrest without a warrant if the employee has probable cause to believe that a felony violation of a federal or District of Columbia statute is being committed in his or her presence; provided, that the arrest shall be made while the employee is engaged in the performance of his or her official duties within the District of Columbia or, subject to state and local laws, outside of the District of Columbia; and

(3) To serve as an affiant for, to apply to an appropriate judicial officer for, or execute, a search warrant under the authority of the District of Columbia or the United States for the search of premises or the seizure of evidence upon the probable cause.

(June 9, 2001, D.C. Law 13-305, § 402(c), 48 DCR 334.; Oct. 19, 2002, D.C. Law 14-213, § 33(z), 49 DCR 8140.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-213, in the section heading, substituted "§ 47-4108.01. Special agents for the Office of Tax and Revenue." for "§ 47-4108a. Special agents for the Office of Tax and Revenue."

Legislative History of Laws

For Law 13-305, see notes under § 47-901.

For Law 14-213, see notes following § 47-820.

§ 47-4109. CONSTRUCTION.

(a) For purposes of this chapter, the term "person" includes an officer or employee of a corporation or a member or employee of a partnership or association, who as an officer, employee, or member, is under a duty to perform the act in respect to which the violation occurs.

(b) The provisions of this chapter may be construed, to the extent applicable, with reference to analogous provisions contained in sections 7201, 7202, 7203, 7204, 7205, 7206, 7212, and 7215 of the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 1 *et seq.*).

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799.)

HISTORICAL AND STATUTORY NOTES

Legislative History of Laws

For Law 13-204, see notes following § 47-4101.

§ 47-4110. MAYOR'S REGULATORY AUTHORITY.

The Mayor may promulgate regulations as may be necessary to carry out the purposes of this chapter.

(Oct. 4, 2000, D.C. Law 13-204, § 2(b), 47 DCR 5799.)

HISTORICAL AND STATUTORY NOTES

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 12(fff) of Tax Clarity and Recorder of Deeds Temporary Act of 2002 (D.C. Law 14-191, October 5, 2002, law notification 49 DCR 9549).

For temporary (225 day) amendment of section, see § 12(fff) of Tax Clarity and Related Amendments Temporary Act of 2003 (D.C. Law 14-228, March 23, 2003, law notification 50 DCR 2741).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 12(eee) of Tax Clarity and Recorder of Deeds Emergency Act of 2002 (D.C. Act 14-381, June 6, 2002, 49 DCR 5674).

For temporary (90 day) amendment of section, see § 12(fff) of Tax Clarity and Related Amendments Emergency Act of 2002 (D.C. Act 14-456, July 23, 2002, 49 DCR 8107).

For temporary (90 day) amendment of section, see § 12(ff) of Tax Clarity and Related Amendments Congressional Review Emergency Act of 2002 (D.C. Act 14-510, October 23, 2002, 49 DCR 10247).

Legislative History of Laws

For Law 13-204, see notes following § 47-4101.

§ 47-4111. REWARDS FOR INFORMANTS.

(a) If the expenses are not otherwise provided for by law, the Mayor may pay the expenses which he considers necessary for:

- (1) Detecting underpayments of tax; and
- (2) Detecting and bringing to trial and punishment persons guilty of violating, or attempting to violate, the revenue provisions of Title 42 and this title.

(b) The amount payable under this section shall not exceed 10% of the proceeds, other than interest and penalties, collected by reason of the information obtained as a result of the payments. The proceeds collected shall be available for the payments.

(c) No present or former employee of the District whose job responsibilities include, or have included, tax administration or enforcement, or any person who is working, or has worked, for a contractor on a tax administration or enforcement project for the District government, shall be eligible for the rewards authorized in this section.

(c-1) For the purposes of this section, the term:

- (1) "Collection" or "collected" means the actual receipt by or payment to the District of Columbia of a sum of money representing taxes, penalties, or interest or any combination thereof which has been finally determined as being owed to the District of Columbia or which has been paid pursuant to a settlement.
- (2) "Revenue laws" means Title 42 and this title, any other tax or revenue law of the District of Columbia, and any rule or regulation adopted pursuant thereto.

(c-2) The Mayor may pay an amount which he or she may consider appropriate for information to achieve the purposes set forth in subsection (a)(1) or (a)(s) of this section. No person, in the absence of express authority from the Mayor, shall make an offer, promise, or contract, or otherwise bind the Mayor, with respect to such payments or the amount thereof.

(c-3) No person shall be eligible to file a claim for any monetary payment authorized by this section who:

- (1) Was an officer or employee of the United States Department of the Treasury, the Office of Tax and Revenue, or any other state or local government department, agency, or office with similar functions, duties, or obligations at the time he or she came into possession of information relating to violations of the revenue laws, or at the time he or she divulged the information. Any other federal, District of Columbia, or other state or local government employee, or former employee, shall be eligible to file a claim for any payment authorized by this section if the information submitted came to his or her knowledge other than in the course of his or her duties, except as otherwise provided in this section;
- (2) Was employed by, retained by, or appointed to represent any other person as an attorney or who was otherwise involved in an attorney-client privileged relationship with such other person at the time he or she came into possession of information relating to violations of a revenue law, or connivance at the same, by such other person;
- (3) Was an executor, administrator, or other legal representative of a deceased person at the time he or she came into possession of information relating to violations of a revenue law by such deceased person; or
- (4) Derived, either directly or indirectly, information relating to violations of a revenue law from a person ineligible to file a claim for any payment authorized by this section.

(d) The Mayor may promulgate regulations to carry out the purpose of this section.

(June 9, 2001, D.C. Law 13-305, § 402(b), 48 DCR 334; Oct. 19, 2002, D.C. Law 14-213, § 33(aa), 49 DCR 8140.)

HISTORICAL AND STATUTORY NOTES

Effect of Amendments

D.C. Law 14-213, in subsecs. (a)(2) and (c-1)(2), validated previously made technical corrections.

Legislative History of Laws

For Law 13-305, see notes following § 47-901.

For Law 14-213, see notes following § 47-820.