**§5332. Failure to file return, supply information, pay tax**

**1. Failure to pay tax, file return, keep records or supply information.**  A person commits a Class D crime if that person:

A. Is required under this Part to pay any tax or estimated tax, and intentionally fails to pay that tax or estimated tax at the time or times required by law or regulation; [PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

B. Is required by this Part or rule prescribed under this Part to make a return, other than a return of estimated tax, and intentionally fails to make the return at the time or times required by law or rule; or [PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

C. Is required to keep any records or supply any information and intentionally fails to keep the records or supply the information, at the time or times required by law or rule. [PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

[PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

**2. Subsequent offense.**

[PL 2009, c. 361, §31 (RP).]

**3. Additional penalties.**  This section is in addition to other penalties provided by law.

[PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

**4. Presumption.**  Proof that a person filed a federal income tax return for a taxable year gives rise to a presumption that the person was required to file a federal income tax return for that taxable year.

[PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1977, c. 696, §295 (RPR). PL 1983, c. 490 (AMD). PL 1989, c. 880, §D3 (AMD). PL 2003, c. 452, §U17 (RPR). PL 2003, c. 452, §X2 (AFF). PL 2009, c. 361, §31 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.