**13.5 Uttering or Publishing False Writing**

**(18 U.S.C. § 495)**

 The defendant is charged in [Count \_\_\_\_\_\_\_ of] the indictment with [uttering] [publishing] as true a false writing with the intent to defraud the United States in violation of Section 495 of Title 18 of the United States Code. For the defendant to be found guilty of that charge, the government must prove each of the following elements beyond a reasonable doubt:

 First, the defendant [uttered] [published] as true a [falsely made] [altered] [forged] [counterfeit] [*specify writing*];

 Second, the defendant knew that the [*specify writing*] was [falsely made] [altered] [forged] [counterfeited]; and

 Third, the defendant acted with the intent to defraud the United States.

**Comment**

 For a definition of “intent to defraud,” *see* Instruction 4.13 (Intent to Defraud).

 An utterance has been described as “tantamount to an offer.” *United States v. Chang*, 207 F.3d 1169, 1174 (9th Cir. 2000).