**22.2 Willful Failure to Pay Tax or File Tax Return**

**(26 U.S.C. § 7203)**

The defendant is charged in [Count \_\_\_\_\_\_\_ of] the indictment with willful failure [to pay tax] [to file an income tax return] in violation of Section 7203 of Title 26 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 [owed taxes] [was required to file a return] [was required to keep records] [was required to supply information] for the calendar year ending December 31, [*specify year*];

Second, the defendant failed to [[pay the tax] [file an income tax return]] [[by April 15, [*specify year*]] as required by Title 26 of the United States Code; and

Third, in failing to do so, the defendant acted willfully.

**Comment**

*See* Instruction 22.6 (Willfully—Defined) as to the meaning of “willfully” in the context of prosecutions for violations of Title 26.