

N.C.P.I.-Crim. 259.52
WILLFUL FAILURE TO [MAKE A RETURN] [SUPPLY INFORMATION]
[PAY TAX]. MISDEMEANOR.
GENERAL CRIMINAL VOLUME
REPLACEMENT JUNE 2016
N.C. Gen. Stat. § 105-236 (a)(9)

259.52 WILLFUL FAILURE TO [FILE RETURN] [SUPPLY INFORMATION]
[PAY TAX]. MISDEMEANOR.

The defendant has been charged with the willful failure to [file a return] [supply information] [keep any records] [pay tax] required under the Revenue Code of North Carolina.¹

For you to find the defendant guilty of this offense, the State must prove two things beyond a reasonable doubt:

First, that the defendant was required under the Revenue Code of North Carolina [to pay tax] [to file a return] [to keep records] [to supply any information] for (*describe time period*);

And Second, that the defendant willfully² failed to [pay the tax] [file the return] [keep the records] [supply the information] required by the Revenue Code of North Carolina at the time(s) required by law, or rules issued pursuant thereto.

If you find from the evidence beyond a reasonable doubt that on or about the alleged date the defendant was required [to pay tax] [to file a return] [to keep records] [to supply any information] for (*describe time period*), and that the defendant willfully failed to [pay the tax] [file the return] [keep the records] [supply the information] required by the Revenue Code of North Carolina at the time(s) required by law, or rules issued pursuant thereto, it would be your duty to return a verdict of guilty. If you do not so find or have a reasonable doubt as to one or both of these things, then it would be your duty to return a verdict of not guilty.

1 A person willfully fails to make a North Carolina Individual Income Tax Return if that person willfully fails to supply information contained on that North Carolina return to the North Carolina Department of Revenue.

2 To act willfully in this context is "a voluntary, intentional violation of a known legal

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duty." See *Cheek v. United States*, 498 U.S. 192, 200, 111 S. Ct. 604, 610, 112 L. Ed. 2d 617, 629 (1991).