

N.C.P.I.—Crim 259.53A

[AIDING] [ASSISTING] [PROCURING] [COUNSELING] [ADVISING]
IN THE [PREPARATION] [PRESENTATION] [FILING] OF A [FRAUDULENT]
[FALSE] TAX DOCUMENT BY ANY PERSON OTHER THAN A TAX RETURN
PREPARER. FELONY.

JUNE 2016

N.C. Gen. Stat. § 105-236 (a)(9a)

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The defendant has been charged with willfully¹ [aiding] [assisting]
[procuring] [counseling] [advising] the [preparation] [presentation] [filing]
of a [fraudulent] [false] tax document.

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

First, that the defendant pursuant to or in connection with the revenue
laws willfully [aided] [assisted in] [procured] [counseled] [advised] the
[preparation] [presentation] [filing] of a(n) [return] [affidavit] [claim]
[(*describe other document*)];

And Second, that the defendant knew this document was [fraudulent]
[false] as to any material matter, whether or not the [falsity] [fraud] was
with the [knowledge] [consent] of the person [authorized] [required] to
[present] [(file the [return] [affidavit] [claim] [(*describe other document*)])];

If you find from the evidence beyond a reasonable doubt that on or
about the alleged date the defendant pursuant to or in connection with the
revenue laws willfully [aided] [assisted in] [procured] [counseled] [advised]
the [preparation] [presentation] [filing] of a(n) [return] [affidavit] [claim]
[(*describe other document*)], and that the defendant knew this document
was [fraudulent] [false] as to any material matter, whether or not the
[falsity] [fraud] was with the [knowledge] [consent] of the person

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[authorized] [required] to [present] [[file the [return] [affidavit] [claim]
[(*describe other document*)]], 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 To act willfully in this context is "a voluntary, intentional violation of a known legal duty." See *Cheek v. United States*, 498 U.S. 192, 200, 111 S. Ct. 604, 610, 112 L. Ed. 2d 617, 629 (1991).