TITLE 18 - CRIMES AND CRIMINAL PROCEDURE
PART I - CRIMES
CHAPTER 101 - RECORDS AND REPORTS

§ 2075. Officer failing to make returns or reports

Every officer who neglects or refuses to make any return or report which he is required to make
at stated times by any Act of Congress or regulation of the Department of the Treasury, other than
his accounts, within the time prescribed by such Act or regulation, shall be fined under this title.

116 Stat. 1809.)

Historical and Revision Notes

Amendments
2002—Pub. L. 107–273 substituted “under this title” for “not more than $1,000”.

NB: This unofficial compilation of the U.S. Code is current as of Jan. 4, 2012 (see http://www.law.cornell.edu/uscode/uscode18.html).