



26 U.S.C.A. § 7343



I.R.C. § 7343

Effective: [See Text Amendments]

United States Code Annotated Currentness
 Title 26. Internal Revenue Code (Refs & Annos)
 Subtitle F. Procedure and Administration (Refs & Annos)
 Chapter 75. Crimes, Other Offenses, and Forfeitures
 Subchapter D. Miscellaneous Penalty and Forfeiture Provisions

→ § 7343. Definition of term "person"

The term "person" as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

CREDIT(S)

(Aug. 16, 1954, c. 736, 68A Stat. 872.)

HISTORICAL AND STATUTORY NOTES

Revision Notes and Legislative Reports

1954 Acts. House Report No. 1337, Senate Report No. 1622, and Conference Report No. 2543, see 1954 U.S.Code Cong. and Adm.News, pp. 4578, 5259.

LIBRARY REFERENCES

American Digest System

Internal Revenue 4473, 5250, 5280.

Key Number System Topic No. 220.

RESEARCH REFERENCES

ALR Library

22 ALR 3rd 8, Construction, Application, and Effect, With Respect to Withholding, Social Security, and Unemployment Compensation Taxes, of Statutes Imposing Penalties for Tax Evasion or Default.

60 ALR, Fed. 158, Tax Protester's Failure to Submit, or Submission of Erroneous or Incomplete, Federal Income Tax Returns as Violative of § 7203 of Internal Revenue Code of 1954 (26 U.S.C.A. § 7203), Prohibiting Willful Failure To...

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NOTES OF DECISIONS

Definition of person 1

1. Definition of person

This section defining a "person" required to file an income tax return was not intended to exclude individuals or "natural persons" from their responsibility to comply with tax laws. U. S. v. Rice, C.A.5 (Tex.) 1981, 659 F.2d 524 . See, also, U.S. v. Latham, C.A.7 (Ill.) 1985, 754 F.2d 747. Internal Revenue ~~4473~~ 4473

26 U.S.C.A. § 7343, **26 USCA § 7343**

Current through P.L. 109-394 (excluding P.L. 109-390)-approved 12-14-06

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