

**§5333. False statements**

**1. False tax return or other document.** A person who knowingly files a return, statement or other document that contains or is verified by a declaration that it is made under the penalties of perjury that the person does not believe to be true and correct in every material respect or who knowingly aids or procures the preparation or presentation in a matter arising under this Part of a return, affidavit, claim or other document that is fraudulent or is false in any material respect commits a Class D crime. [PL 2011, c. 285, §13 (AMD).]

**2. Subsequent offense.**  
[PL 2009, c. 361, §32 (RP).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1977, c. 696, §295 (RPR). PL 1989, c. 880, §D4 (AMD). PL 2003, c. 452, §U18 (RPR). PL 2003, c. 452, §X2 (AFF). PL 2009, c. 361, §32 (AMD). PL 2011, c. 285, §13 (AMD).

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