S

e lee en el resumen que antecede al artículo *Collection: Potential Criminal Ramifications of Filing a False Collection Information Statement,* escrito por Luttati, Carol M. publicado *por Journal of Tax Practice & Procedure*; Riverwoods Tomo 25, N.º 3, (Fall 2023): 13-16,46-47: *“[...]what these various ways of addressing outstanding tax liabilities have in common is that they all require the preparation of a collection information statement ("CIS")-^whether that is a Form 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals-, a Form 433-B, Collection Information Statement for Businesses-, or a Form 433-F, Collection Information Statement. [Emphasis added.] With respect to Reliance on others, the modification contained in §10.34(b), Documents, affidavits and other papers provides at subparagraph (2) that: A practitioner may not advise a client to submit a document, affidavit or other paper to the Internal Revenue Service - (i) The purpose of which is to delay or impede the administration of the Federal tax laws; (ii) That is frivolous; or (iii) That contains or omits information in a manner that demonstrates an intentional disregard of a rule or regulation unless the practitioner also advises the client to submit a document that evidences a good faith challenge to the rule or regulation. In Spies v. U.S.,6 the U.S. Supreme Court provided the following examples of what could constitute an "attempt" to evade or defeat any tax or the payment thereof, which include: \* keeping a double set of books; \* making false entries, alterations, invoices, or documents; \* destroying books or records; \* concealing assets or covering up sources of income; \* handling one's affairs to avoid making records usual in transactions of the kind; and \* any conduct, the likely effect of which would be to mislead or to conceal. The elements of this offense are: (1) making and signing a return, statement or other document containing a written declaration that it was signed under penalties of perjury; (2) the inclusion in the document of information that is false as to a material matter; (3) the lack of belief that the document is true and correct as to every material matter; and (4) willfulness.8 In addition to it being a crime to willfully make a false declaration under penalties of perjury under Code Sec. 7206(1), it is also a felony under Code Sec. 7206 to: \* remove, deposit, or conceal property as to which any tax is imposed, or any levy is authorized under Code Sec. 6331, with intent to evade or defeat the assessment or collection of any tax imposed9; or \* willfully conceal property or withhold, falsify, or destroy any record, or make any false statement relating to the taxpayer's financial condition in connection with any compromise under Code Sec. 7122, or offerin-compromise; or closing agreement under Code Sec. 7121*” En muchos países se quiere convertir en delito el acto de aconsejar decir mentiras a la autoridad tributaria, de manera que esa conducta no se considere como una coautoría ni una colaboración para realizar el acto punible, sino como un ilícito independiente. Esta tendencia aumenta la exigencia que se viene poniendo en los hombros de los contables. Hay quienes desean que se haga lo mismo con la información que se envía a las autoridades de supervisión.

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