

**IC 6-3-6**  
Chapter 6. Penalties and Administration

**IC 6-3-6-1**  
**Repealed**  
*(Repealed by Acts 1980, P.L.61, SEC.15.)*

**IC 6-3-6-2**  
**Repealed**  
*(Repealed by Acts 1980, P.L.61, SEC.15.)*

**IC 6-3-6-3**  
**Repealed**  
*(Repealed by Acts 1980, P.L.61, SEC.15.)*

**IC 6-3-6-4**  
**Repealed**  
*(Repealed by Acts 1980, P.L.61, SEC.15.)*

**IC 6-3-6-5**  
**Repealed**  
*(Repealed by Acts 1980, P.L.61, SEC.15.)*

**IC 6-3-6-6**  
**Repealed**  
*(Repealed by Acts 1980, P.L.61, SEC.15.)*

**IC 6-3-6-7**  
**Repealed**  
*(Repealed by Acts 1980, P.L.61, SEC.15.)*

**IC 6-3-6-8**  
**Repealed**  
*(Repealed by Acts 1980, P.L.61, SEC.15.)*

**IC 6-3-6-9**  
**Repealed**  
*(Repealed by Acts 1980, P.L.61, SEC.15.)*

**IC 6-3-6-10**  
**Taxpayers' record keeping requirements; false entries; offenses**  
Sec. 10. (a) A taxpayer subject to taxation under this article shall keep and preserve records and any other books or accounts as required by IC 6-8.1-5-4. All the records shall be kept open for examination at any time by the department or its authorized agents. A taxpayer who violates this subsection or fails to comply with the request of the department pursuant to IC 6-3-4-6 commits a Class A misdemeanor.  
(b) It is a Class D felony for a taxpayer to make false entries in his books, or to keep more than one (1) set of books, with intent to

defraud the state or evade the payment of the tax, or any part thereof, imposed by this article.

*(Formerly: Acts 1963(ss), c.32, s.610.) As amended by Acts 1978, P.L.2, SEC.621; P.L.6-1987, SEC.8.*

#### **IC 6-3-6-11**

##### **Evasion of tax; offenses; prosecution**

Sec. 11. (a) It is a Class D felony for a taxpayer to fail to make any return required to be made under this article, or to make any false return or false statement in any return, with intent to defraud the state or to evade the payment of the tax, or any part thereof, imposed by this article. It is a Class D felony for a person to knowingly fail to permit the examination of any book, paper, account, record, or other data by the department or its authorized agents, as required by this article, to knowingly fail to permit the inspection or appraisal of any property by the department or its authorized agents, or to knowingly refuse to offer testimony or produce any record as required in this article.

(b) The attorney-general has concurrent jurisdiction with the prosecuting attorney in instituting and prosecuting actions under this section.

*(Formerly: Acts 1963(ss), c.32, s.611.) As amended by Acts 1978, P.L.2, SEC.622.*

#### **IC 6-3-6-12**

##### **Repealed**

*(Repealed by Acts 1980, P.L.61, SEC.15.)*

#### **IC 6-3-6-13**

##### **Repealed**

*(Repealed by Acts 1980, P.L.61, SEC.15.)*

#### **IC 6-3-6-14**

##### **Repealed**

*(Repealed by Acts 1980, P.L.61, SEC.15.)*