

UNITED STATES v. BENZ.

District Court, N. D. Illinois.

1868.

INTERNAL, REVENUE—INCOME TAX—FALSE
RETURN.

Philip Benz was indicted for making a fraudulent return of his income for taxation. It appeared that he had subscribed to a statement that his income was less than \$1,000, but, after receiving a "warning," sent at the instigation of his brother, he made a return showing an income of \$3,500. *Held*, that the oath, or even subscription to the return, is not needed to constitute it a fraudulent return; but that, if the party makes a false return, intending it to be acted on by the offices of the government, knowing its contents to be untrue, an indictment will lie.

{Decided by DRUMMOND, District Judge.
Nowhere reported; opinion not now accessible.
Statement of the point determined was taken from 7
Int. Rev. Rec. 25.1}

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