



Tax Reduction Letter

[CLICK HERE](#) to return to the home page

Internal Revenue Code Section 6663(a)

Imposition of fraud penalty.



(a) Imposition of penalty.

If any part of any underpayment of tax required to be shown on a return is due to fraud, there shall be added to the tax an amount equal to 75 percent of the portion of the underpayment which is attributable to fraud.

...