

## Elements of the Crime

Crime	Elements	Maximum Statutory Penalty
Willful Failure to File Return, Supply Information, Pay Tax	<ol style="list-style-type: none"> <li>1. A person who is required under Title 26 to pay any estimated tax, or make a return;</li> <li>2. Willfully fails to pay such tax or submit a return;</li> <li>3. At the time required under law.</li> </ol>	1 year
Felon in Possession of a Firearm	<ol style="list-style-type: none"> <li>1. A person who has been convicted in any court of a crime punishable by imprisonment for a term exceeding one year</li> <li>2. Possesses a firearm or ammunition</li> <li>3. That has been shipped or transported in interstate or foreign commerce</li> </ol>	10 years
Distribution of Child Pornography	<ol style="list-style-type: none"> <li>1. A person knowingly distributes</li> <li>2. Child pornography</li> <li>3. That has been mailed or affecting interstate commerce by any means, including via computer</li> </ol>	5 years minimum; 20 years maximum
Possession of Stolen Firearms	<ol style="list-style-type: none"> <li>1. Any person</li> <li>2. who receives, possesses, or conceals</li> <li>3. A stolen firearm or ammunition</li> <li>4. Which has moved in interstate or foreign commerce</li> <li>5. Knowing or having reasonable cause to believe the firearm is stolen</li> </ol>	10 years
Crime on Indian Reservation:	<ol style="list-style-type: none"> <li>1. Any Indian</li> <li>2. Who commits burglary</li> <li>3. Against the person or property of another</li> <li>4. Within Indian country</li> </ol>	10 years
Possession of Marijuana with Intent to Distribute	<ol style="list-style-type: none"> <li>1. A person knowingly or intentionally</li> <li>2. Possesses with Intent to Distribute</li> <li>3. Less than 50 kilograms of Marijuana.</li> </ol>	5 years