

**§187-A. Preparer penalty**

If any part of any understatement of liability with respect to any return or claim for refund is due to a willful attempt in any manner to understate the liability for a tax by a person who prepares those returns or claims for compensation, or whose employees do so, that person shall pay a penalty of \$500 with respect to each return or claim. [PL 1987, c. 772, §8 (NEW).]

**SECTION HISTORY**

PL 1987, c. 772, §8 (NEW).

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