Article 175 - NY Penal Law

S 175.00 Definitions of terms.

The following definitions are applicable to this article:

1. "**Enterprise**" means any entity of one or more persons, **corporate or otherwise, public or private**, engaged in business, commercial, professional, industrial, eleemosynary, social, political or **governmental activity**.

2. "**Business record**" means any writing or article, including computer data or a computer program, kept or **maintained by an enterprise** for the purpose of evidencing or reflecting its condition or activity.

3. "**Written instrument**" means any instrument or article, including computer data or a computer program, containing **written or printed matter** or the equivalent thereof, **used for the purpose of** reciting, embodying, conveying or **recording information**, or constituting a symbol or evidence of value, right, privilege or identification, which is capable of being used to the advantage or disadvantage of some person.

**S 175.05 Falsifying business records in the second degree**.

A person is guilty of falsifying business records in the second degree when, with intent to defraud, he:

1. Makes or causes a false entry in the business records of an enterprise; or

2. Alters, erases, obliterates, deletes, **removes or destroys a true entry in the business records of an enterprise**; or

3. Omits to make a true entry in the business records of an enterprise in violation of a duty to do so which he knows to be imposed upon him by law or by the nature of his position; or

4. **Prevents the making of a true entry** or causes the omission thereof in the business records of an enterprise.

**Falsifying business records in the second degree is a class A misdemeanor.**

**S 175.10 Falsifying business records in the first degree.**

**A person is guilty** of falsifying business records in the first degree when he commits the crime of **falsifying business records in the second degree, and when his intent to defraud includes an intent to commit another crime or to aid or conceal the commission thereof.**

Falsifying business records in the first degree is a class E felony.

S 175.15 Falsifying business records; defense.

In any prosecution for falsifying business records, it is an affirmative defense that the defendant was a clerk, bookkeeper or other employee who, without personal benefit, merely executed the orders of his employer or of a superior officer or employee generally authorized to direct his activities.

**S 175.20 Tampering with public records in the second degree.**

**A person is guilty of tampering with public records in the second degree when, knowing that he does not have the authority of anyone entitled to grant it, he knowingly removes**, mutilates, destroys, conceals, makes a false entry in or falsely alters **any record or other written instrument filed with, deposited in, or otherwise constituting a record of a public office or public servant.**

Tampering with public records in the second degree is a Class A misdemeanor.

**S 175.25 Tampering with public records in the first degree.**

A person is guilty of tampering with public records in the first degree when, **knowing that he does not have the authority of anyone entitled to grant it, and with intent to defraud, he knowingly removes,** mutilates, destroys, conceals, makes a false entry in or falsely alters **any record or other written instrument filed with**, deposited in, or otherwise constituting a record of **a public office** or public servant.

Tampering with public records in the first degree is a class D felony.

S 175.30 Offering a false instrument for filing in the second degree.

A person is guilty of offering a false instrument for filing in the second degree when, knowing that a written instrument contains a false statement or false information, he offers or presents it to a public office or public servant with the knowledge or belief that it will be filed with, registered or recorded in or otherwise become a part of the records of such public office or public servant.

Offering a false instrument for filing in the second degree is a class A misdemeanor.

S 175.35 Offering a false instrument for filing in the first degree.

A person is guilty of offering a false instrument for filing in the first degree when, knowing that a written instrument contains a false statement or false information, and with intent to defraud the state or any political subdivision, public authority or public benefit corporation of the state, he offers or presents it to a public office, public servant, public authority or public benefit corporation with the knowledge or belief that it will be filed with, registered or recorded in or otherwise become a part of the records of such public office, public servant, public authority or public benefit corporation.

Offering a false instrument for filing in the first degree is a class E felony.

S 175.40 Issuing a false certificate.

A person is guilty of issuing a false certificate when, being a public servant authorized by law to make or issue official certificates or other official written instruments, and with intent to defraud, deceive or injure another person, he issues such an instrument, or makes the same with intent that it be issued, knowing that it contains a false statement or false information.

Issuing a false certificate is a class E felony.

S 175.45 Issuing a false financial statement.

A person is guilty of issuing a false financial statement when, with intent to defraud:

1. He knowingly makes or utters a written instrument which purports to

describe the financial condition or ability to pay of some person and

which is inaccurate in some material respect; or

2. He represents in writing that a written instrument purporting to describe a person`s financial condition or ability to pay as of a prior date is accurate with respect to such person`s current financial condition or ability to pay, whereas he knows it is materially inaccurate in that respect.

Issuing a false financial statement is a class A misdemeanor.