

498 U.S. 192 (1991)
CHEEK
v.
UNITED STATES
No. 89-658.

Supreme Court of the United States.
Argued October 3, 1990.
Decided January 8, 1991.

CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SEVENTH
CIRCUIT

193*193 William R. Coulson argued the cause for petitioner. With him on the briefs was Susan M. Keegan.

Edwin S. Kneedler argued the cause for the United States. With him on the brief were Solicitor General Starr, Assistant Attorney General Peterson, Deputy Solicitor General Bryson, Robert E. Lindsay, and Alan Hechtkopf.

JUSTICE WHITE delivered the opinion of the Court.

Title 26, § 7201 of the United States Code provides that any person "who willfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof" shall be guilty of a felony. Under 26 U. S. C. § 7203, "[a]ny person required under this title . . . or by regulations made under authority thereof to make a return . . . who willfully fails to . . . make such return" shall be guilty of a misdemeanor. 194*194 This case turns on the meaning of the word "willfully" as used in §§ 7201 and 7203.

I

Petitioner John L. Cheek has been a pilot for American Airlines since 1973. He filed federal income tax returns through 1979 but thereafter ceased to file returns.[1] He also claimed an increasing number of withholding allowances—eventually claiming 60 allowances by mid-1980—and for the years 1981 to 1984 indicated on his W-4 forms that he was exempt from federal income taxes. In 1983, petitioner unsuccessfully sought a refund of all tax withheld by his employer in 1982. Petitioner's income during this period at all times far exceeded the minimum necessary to trigger the statutory filing requirement.

As a result of his activities, petitioner was indicted for 10 violations of federal law. He was charged with six counts of willfully failing to file a federal income tax return for the years 1980, 1981, and 1983 through 1986, in violation of 26 U. S. C. § 7203. He was further charged with three counts of willfully attempting to evade his income taxes for the years 1980, 1981, and 1983 in violation of § 7201. In those years, American Airlines withheld substantially less than the amount of tax petitioner owed because of the numerous allowances and exempt status he claimed on his W-4 forms.[2] The tax offenses with which petitioner was charged are specific intent