

Ala. Code 1975, § 13A-9-45

Falsifying Business Records

The defendant is charged with falsifying business records.

A person commits the crime of falsifying business records if, with intent to defraud, he/she: (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 when he/she knows the retention or preservation of a true entry is required by law independent of this section; 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/she knows to be imposed upon him/her by law; or (4) prevents the making of a true entry or causes the omission thereof in the business records of an enterprise when he/she knows a true entry is required by law independent of this section.

To convict, the State must prove beyond a reasonable doubt each of the following elements:

- (1) The Defendant: **[Read as appropriate]**
 - (A) Made or caused a false entry, **[describe the entry]**, in the business records of an enterprise;
 - (B) Altered, erased, obliterates, deleted, removed, or destroyed a true entry, **[describe the entry]**, in the business records of an enterprise when he/she knew the retention or preservation of a true entry was required by law independent of this section;
 - (C) Omitted to make a true entry, **[describe the entry]**, in the business records of an enterprise in violation of a duty to do so which he/she knew to be imposed upon him/her by law; **(OR)**
 - (D) Prevented the making of a true entry or caused the omission thereof, **[describe the entry]**, in the business records of an enterprise when he/she knew a true entry was required by law independent of this section; **(AND)**
- (2) The Defendant did so with intent to defraud.

Enterprise means any entity of one or more persons, corporate or otherwise, engaged in business, commercial, professional, industrial, eleemosynary, political or social activity. [13A-9-45(b)]

Business Record means any writing or article kept or maintained by an enterprise for the purpose of evidencing or reflecting its condition or activity. [13A-9-45(c)]

A person acts *intentionally* with respect to a result or to conduct when his/her purpose is to cause that result or to engage in that conduct. [13A-2-2(1)]

If you find from the evidence that the State has proved beyond a reasonable doubt each of the above elements of falsifying business records, then you shall find the defendant guilty of falsifying business records.

If you find that the State has failed to prove any one or more of the elements of falsifying business records, then you cannot find the defendant guilty of falsifying business records.

[Approved 02-27-17.]