**ANNOTATIONS AND COMMENTS**

For crimes requiring a particularized knowledge of the law being violated, such as tax and currency-structuring cases, use this definition of willfulness.

Note: Please refer to the Annotations and Comments following Instruction 9.1A for a detailed commentary regarding the selection of the applicable “willfully” definition. Additionally, there may be instances where a case presents one substantive offense charging a crime subject to the general willfulness *mens rea* requirement and a separate offense charging a crime subject to the more rigorous *mens rea* standard set forth above. In such a situation, the Committee recommends providing the applicable definition within the offense instruction itself.