§ 672. Falsification of books, reports or statements of private bankers or corporations subject to the banking law. 1. Any officer, director, trustee, employee or agent of any corporation to which the banking law is applicable who makes a false entry in any book, report or statement of such corporation with intent to deceive any officer, director or trustee thereof, or any agent or examiner lawfully appointed to examine into its condition or into any of its affairs, or any public officer, office or board to which such corporation is required by law to report, or which has authority by law to examine into its condition or into any of its affairs, or who, with like intent, wilfully omits to make a true entry of any material particular pertaining to the business of such corporation in any book, report or statement of such corporation made, written or kept by him under his direction, is guilty of a felony.

2. Any employee or agent of a private banker who makes a false entry in any book, report or statement of such private banker with intent to deceive such private banker, or any agent or examiner lawfully appointed to examine into the condition or affairs of such private banker, or any public officer, office or board to which such private banker is required by law to report, or which has authority by law to examine into the condition of such private banker or into any of its affairs, or who, with like intent, wilfully omits to make a true entry of any material particular pertaining to the business of such private banker in any book, report or statement made, written or kept by such private banker or under his direction is guilty of a felony.

3. Any private banker who commits any act made punishable by subdivision two, or who wilfully omits to make the true entry required thereby, with intent to deceive his co-partner or any such agent, examiner, public officer, office or board is guilty of a felony.