In fiscal year 2015, there were 648 tax fraud offenders, who accounted for 1.0% of all offenders sentenced under the guidelines. The number of tax fraud offenders has decreased slightly during the last five years.

**Offender and Offense Characteristics**
- In fiscal year 2015, approximately two-thirds of tax fraud offenders were male (67.1%).
- More than half were White (57.5%) followed by Black (26.4%), Hispanic (10.5%), and Other Races (5.6%).
- The average age of these offenders at sentencing was 50 years.
- The majority of tax fraud offenders were United States citizens (94.1%).
- The majority of tax fraud offenders had little or no prior criminal history (81.5% of these offenders were assigned to Criminal History Category I).
- The median tax loss for these offenses was $214,093.
  - 84.6% of tax offenses involved tax losses of $1 million or less.
  - 48.9% of tax offenses involved tax losses of $200,000 or less.
- Sentences for tax fraud offenders were increased for:
  - 14.0% of offenders for using sophisticated means to execute or conceal the offense.
  - 7.1% of offenders for having a leadership or supervisory role in the offense.
  - 3.6% of offenders for abusing a public position of trust or using a special skill.
  - 6.8% of offenders for obstructing or impeding the administration of justice.
- Sentences for tax fraud offenders were decreased for:
  - 2.2% of offenders because they were a minor or minimal participant in the offense.

**Punishment**
- Nearly two-thirds of tax fraud offenders were sentenced to imprisonment (63.3%).
- The average sentence length for tax fraud offenders was 17 months.
Sentences Relative to the Guideline Range

- During the past five years, the rate of within range sentences for tax fraud offenders has decreased (from 37.8% in fiscal year 2011 to 25.8% in fiscal year 2015).

- In each of the past five years, approximately one-fifth to one-quarter of tax fraud offenders received a sentence below the guideline range because the government sponsored the below range sentence.

  - Substantial assistance departures were granted in approximately 11 to 17 percent of tax fraud cases in each of the past five years.
    - These offenders received an average reduction of 68.5% in their sentence during the five year time period (which corresponds to an average reduction of 16 months).

  - Other government sponsored departures were granted in approximately six to ten percent of tax fraud cases in each of the past five years.
    - These offenders received an average reduction of 63.0% in their sentence during the five year time period (which corresponds to an average reduction of 12 months).

- The rate of non-government sponsored below range sentences increased during the past five years (from 41.8% of tax fraud cases in fiscal year 2011 to 49.2% in fiscal year 2015).

  - Reductions for non-government sponsored below range sentences were smaller than in cases in which the government sponsored a below range sentence, with an average reduction of 56.7% during the five year time period (which corresponds to an average reduction of 12 months).

- Both the average guideline minimum and the average sentence for tax fraud offenders changed slightly during the past five years.

  - The average guideline minimum increased from 24 months to 26 months during that time period;

  - The average sentence imposed decreased from 18 months to 17 months during that time period.