Fiscal Year 2020

- In FY 2020, 64,565 cases were reported to the U.S. Sentencing Commission.
- 324 involved tax fraud.¹
- Tax fraud offenses have decreased by 45.5% since FY 2016.

![Number of Tax Fraud Offenders](chart)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2016</td>
<td>595</td>
</tr>
<tr>
<td>FY 2017</td>
<td>598</td>
</tr>
<tr>
<td>FY 2018</td>
<td>517</td>
</tr>
<tr>
<td>FY 2019</td>
<td>494</td>
</tr>
<tr>
<td>FY 2020</td>
<td>324</td>
</tr>
</tbody>
</table>

![Median Loss for Tax Fraud Offenses](chart)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Median Loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2016</td>
<td>$0 - $100,000</td>
</tr>
<tr>
<td>FY 2017</td>
<td>$0 - $100,000</td>
</tr>
<tr>
<td>FY 2018</td>
<td>$0 - $100,000</td>
</tr>
<tr>
<td>FY 2019</td>
<td>$0 - $100,000</td>
</tr>
<tr>
<td>FY 2020</td>
<td>$0 - $100,000</td>
</tr>
</tbody>
</table>

Offender and Offense Characteristics²

- 73.1% of tax fraud offenders were men.
- 52.2% were White, 29.8% were Black, 9.6% were Hispanic, and 8.4% were Other races.
- Their average age was 52 years.
- 94.1% were United States citizens.
- 85.4% had little or no prior criminal history (Criminal History Category I).
- The median loss for these offenses was $339,071;³
  - 15.5% involved loss amounts of less than $100,000;
  - 14.1% involved loss amounts greater than $1.5 million.
- Sentences were increased for:
  - using sophisticated means to execute or conceal the offense (11.8%);
  - a leadership or supervisory role in the offense (7.1%);
  - abusing a public position of trust or using a special skill (3.7%);
  - obstructing or impeding the administration of justice (4.3%).
- Sentences were decreased for:
  - minor or minimal participation in the offense (3.4%).
- The top five districts for tax fraud offenders were:
  - District of New Jersey (16);
  - Eastern District of Pennsylvania (14);
  - Northern District of Texas (14);
  - Southern District of Ohio (13);
  - Central District of California (12).

Punishment

- The average sentence for tax fraud offenders was 16 months.
- 68.7% were sentenced to prison.
- 1.2% were convicted of an offense carrying a mandatory minimum penalty; of those offenders, one was relieved of that penalty.
Sentences Relative to the Guideline Range

- Of the 44.9% of tax fraud offenders who were sentenced under the Guidelines Manual:
  - 62.8% were sentenced within the guideline range.
  - 27.6% received a substantial assistance departure. Their average sentence reduction was 64.9%.
  - 9.6% received some other downward departure. Their average sentence reduction was 79.0%.
  - 55.1% received a variance; of those offenders:
    - 99.4% received a downward variance. Their average sentence reduction was 64.9%.
    - 0.6% received an upward variance.¹
- The average guideline minimum and the average sentence imposed remained steady over the past five years.
  - The average guideline minimum increased from 24 months in fiscal year 2016 to 26 months in fiscal year 2020.
  - The average sentence imposed increased from 15 months in fiscal year 2016 to 16 months in fiscal year 2020.

1. Tax fraud offenses include cases in which the offender was sentenced under §2T1.1 or §2T1.4 (Tax Evasion; Willful Failure to File Return, Supply Information, or Pay Tax; Fraudulent or False Returns, Statements, or Other Documents or Aiding, Assisting, Procuring, Counseling, or Advising Tax Fraud).

2. Cases with incomplete sentencing information were excluded from the analysis.

3. The Tax Loss Table was amended effective November 1, 2001 and November 1, 2015.

4. The Commission does not report the average for categories with fewer than three cases.