Fiscal Year 2021

- In FY 2021, 57,287 cases were reported to the U.S. Sentencing Commission.
- 370 involved tax fraud.¹
- Tax fraud offenses have decreased by 38.1% since FY 2017.

### Number of Tax Fraud Offenders

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Number of Offenders</th>
</tr>
</thead>
<tbody>
<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>
<tr>
<td>FY 2021</td>
<td>370</td>
</tr>
</tbody>
</table>

### Median Loss for Tax Fraud Offenses

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Median Loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2017</td>
<td>$370,494</td>
</tr>
<tr>
<td>FY 2018</td>
<td>$370,494</td>
</tr>
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<td>$370,494</td>
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</tr>
</tbody>
</table>

**Offender and Offense Characteristics**²

- 67.9% of tax fraud offenders were men.
- 52.4% were White, 28.3% were Black, 11.1% were Hispanic, and 8.2% were Other races.
- Their average age was 52 years.
- 96.2% were United States citizens.
- 82.1% had little or no prior criminal history (Criminal History Category I).
- The median loss for these offenses was $278,325:³
  - 18.4% involved loss amounts of less than $100,000;
  - 11.6% involved loss amounts greater than $1.5 million.
- Sentences were increased for:
  - using sophisticated means to execute or conceal the offense (11.1%);
  - a leadership or supervisory role in the offense (7.1%);
  - abusing a public position of trust or using a special skill (5.7%);
  - obstructing or impeding the administration of justice (4.3%).
- Sentences were decreased for:
  - minor or minimal participation in the offense (1.1%).
- The top five districts for tax fraud offenders were:
  - District of New Jersey (22);
  - Central District of California (21);
  - Northern District of Illinois (14);
  - District of Massachusetts (12);
  - Southern District of New York (11).

**Punishment**

- The average sentence for tax fraud offenders was 14 months.
- 63.3% were sentenced to prison.
- 1.6% were convicted of an offense carrying a mandatory minimum penalty; of those offenders, 33.3% were relieved of that penalty.

¹ This document was produced and published at U.S. taxpayer expense. For more Quick Facts, visit https://www.ussc.gov/research/quick-facts.
Sentences Relative to the Guideline Range

- Of the 38.3% of tax fraud offenders who were sentenced under the Guidelines Manual:
  - 56.7% were sentenced within the guideline range.
  - 28.4% received a substantial assistance departure. Their average sentence reduction was 75.2%.
  - 14.9% received some other downward departure. Their average sentence reduction was 65.3%.
- 61.7% received a variance; of those offenders:
  - 98.7% received a downward variance. Their average sentence reduction was 65.0%.
  - 1.3% received an upward variance. Their average sentence increase was 6.7%.
- The average guideline minimum and average sentence imposed remained steady over the past five years.
  - The average guideline minimum decreased from 26 months in fiscal year 2017 to 25 months in fiscal year 2021.
  - The average sentence imposed decreased from 17 months in fiscal year 2017 to 14 months in fiscal year 2021.

Sentence Imposed Relative to the Guideline Range FY 2021

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.