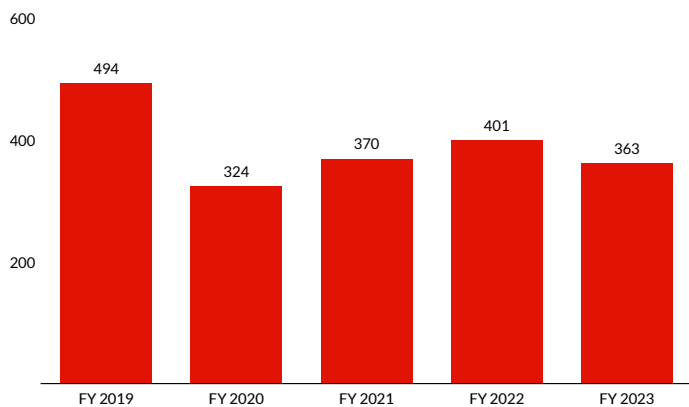# QuickFacts

Tax Fraud

Population Snapshot
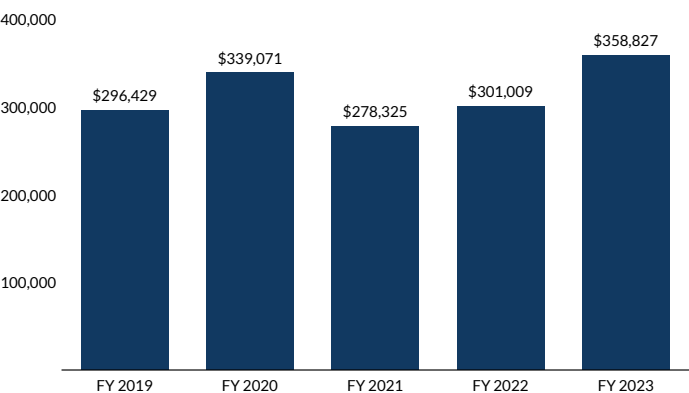
64,124 cases *were reported in FY23;* **363** *involved Tax Fraud.*[1]

Such cases have decreased 27% since FY 2019.

Number of Tax Fraud Offenses

FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
494	324	370	401	363

Median Loss Amounts[2]

FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
$296,429	$339,071	$278,325	$301,009	$358,827

Individual and Offense Characteristics

- 70.3% of individuals sentenced for tax fraud were men.
- 47.1% were White, 25.6% were Black, 16.7% were Hispanic, and 10.6% were Other races.
- Their average age was 52 years.
- 93.6% were United States citizens.
- 85.6% had little or no prior criminal history (Criminal History Category I).
- The median loss for these offenses was $358,827;[3]
  - 14.4% involved loss amounts of less than $100,000;
  - 16.8% involved loss amounts greater than $1.5 million.
- Sentences were increased for:
  - using sophisticated means to execute or conceal the offense (13.6%);
  - a leadership or supervisory role in the offense (7.5%);
  - abusing a public position of trust or using a special skill (3.3%);
  - obstructing or impeding the administration of justice (4.7%).
- Sentences were decreased for:
  - minor or minimal participation in the offense (1.4%).
- The top five districts for individuals sentenced for tax fraud offenses were:
  - Central District of California (18);
  - Middle District of Florida (18);
  - Southern District of Texas (15);
  - Western District of Texas (15);
  - District of New Jersey (14).

Punishment

- The average sentence length for individuals sentenced for tax fraud was 16 months.
- 63.6% were sentenced to prison.
- 1.1% were convicted of an offense carrying a mandatory minimum penalty; of those individuals, none of them were relieved of that penalty.

QuickFacts
Tax Fraud

Sentences Relative to the Guideline Range

Of the 30.3% of individuals sentenced for tax fraud under the Guidelines Manual:

- 54.1% were sentenced within the guideline range.

- 34.9% received a substantial assistance departure.

  - Their average sentence reduction was 77.7%.

- 11.0% received some other downward departure.

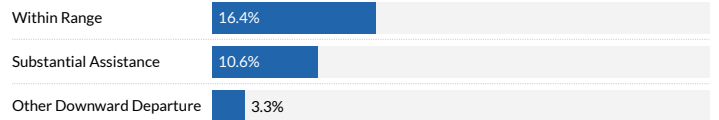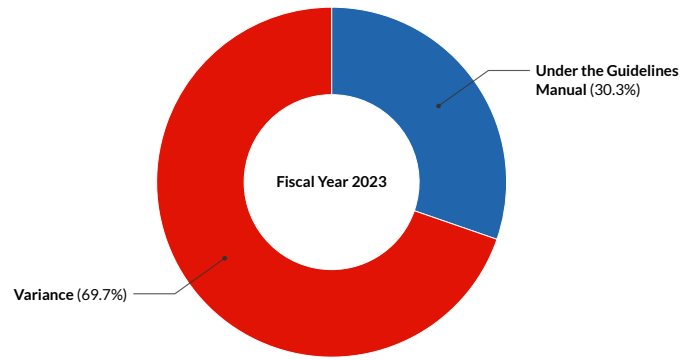 - Their average sentence reduction was 64.5%.

69.7% received a variance; of those individuals:

- 97.2% received a downward variance.

  - Their average sentence reduction was 65.0%.

- 2.8% received an upward variance.

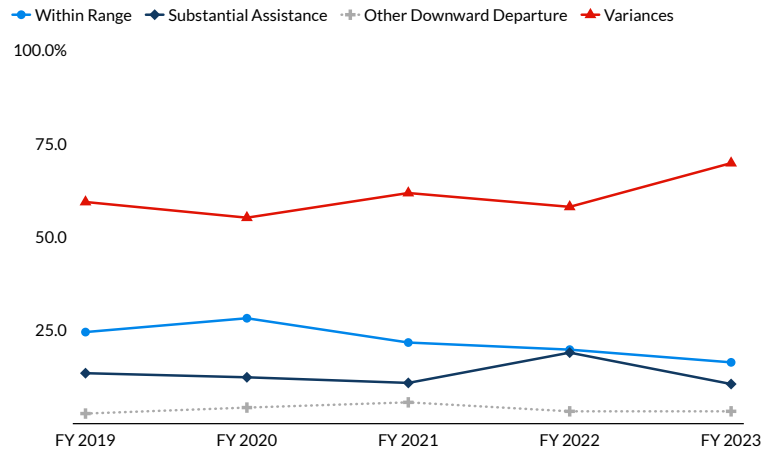 - Their average sentence increase was 46.1%.

The average guideline minimum and average sentence imposed remained steady over the past five years.

- The average guideline minimum increased from 26 months in fiscal year 2019 to 28 months in fiscal year 2023.

- The average sentence imposed was 16 months in fiscal year 2019 and fiscal year 2023.
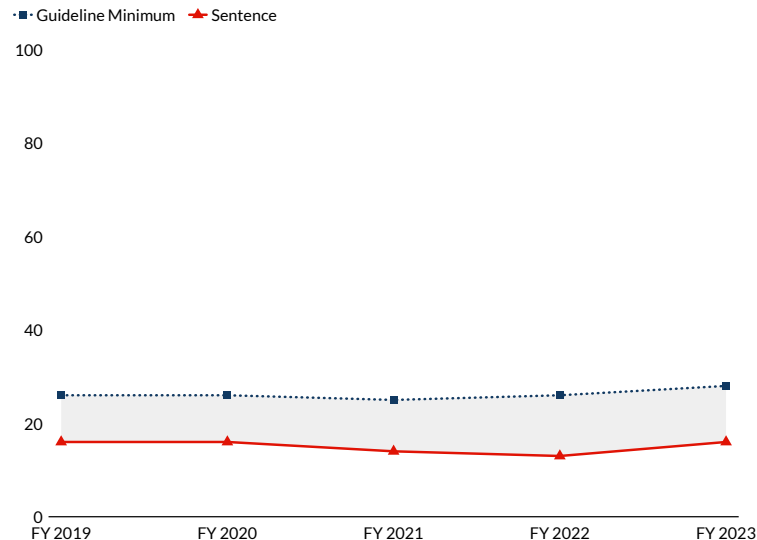
Sentences Relative to the Guideline Range

Under the Guidelines Manual (30.3%)

Fiscal Year 2023

Variance (69.7%)

Within Range	16.4%
Substantial Assistance	10.6%
Other Downward Departure	3.3%

Sentences Relative to the Guideline Range

— Within Range — Substantial Assistance · Other Downward Departure — Variances

100.0%

75.0

50.0

25.0

FY 2019 FY 2020 FY 2021 FY 2022 FY 2023

Average Guideline Minimum and Average Sentence (months)

· Guideline Minimum — Sentence

100

80

60

40

20

0

FY 2019 FY 2020 FY 2021 FY 2022 FY 2023