

IRS Data Book Table 24

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2019

Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]
	(1)	(2)	(3)	(4)
Investigations initiated	2,485	1,023	826	636
Investigations completed	2,797	1,183	943	671
Referrals for prosecution	1,893	663	672	558
Investigations completed without prosecution	904	520	271	113
Indictments and informations [5]	1,800	591	698	511
Convictions	1,735	604	657	474
Sentenced	1,726	635	619	472
Incarcerated [6]	1,360	478	481	401
Percentage of those sentenced who were incarcerated [6]	78.8	75.3	77.7	85.0

[1] Investigations may cross fiscal years. An investigation initiated one fiscal year may not be indicted, convicted, or sentenced until a subsequent fiscal year. Therefore, the disposition (completions, indictments/informations, convictions, sentences) of investigations shown in this table may be related to investigations initiated, completed, indicted, or convicted in prior fiscal years.

[2] Under the Legal Source Tax Crimes Program, IRS Criminal Investigation identifies, investigates, and assists in the prosecution of crimes involving legal industries, legal occupations, and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes employment tax cases and those cases that threaten the tax system, such as Questionable Refund Program cases, unscrupulous return preparers, and frivolous filers/nonfilers who challenge the legality of the filing requirements.

[3] Under the Illegal Source Financial Crimes Program, IRS Criminal Investigation identifies, investigates, and assists in the prosecution of crimes involving proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.

[4] Under the Narcotics-Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money laundering offenders. The IRS derives authority for this program from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation also devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.

[5] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.

[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division.

For more information about Criminal Investigation, visit:

https://www.irs.gov/pub/irs-utl/2019_irs_criminal_investigation_annual_report.pdf

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2018

Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]
	(1)	(2)	(3)	(4)
Investigations initiated	2,886	1,099	1,064	723
Investigations completed	3,051	1,197	1,086	768
Referrals for prosecution	2,130	680	816	634
Investigations completed without prosecution	921	517	270	134
Indictments and informations [5]	2,011	636	765	610
Convictions	1,879	668	725	486
Sentenced	2,111	774	787	550
Incarcerated [6]	1,732	614	635	483
Percentage of those sentenced who were incarcerated [6]	82.0	79.3	80.7	87.8

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https://www.irs.gov/pub/irs-utl/2018_irs_criminal_investigation_annual_report.pdf

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2017

Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]
	(1)	(2)	(3)	(4)
Investigations initiated				
Investigations completed				
Referrals for prosecution				
Investigations completed without prosecution				
Indictments and informations [5]				
Convictions				
Sentenced				
Incarcerated [6]				
Percentage of those sentenced who were incarcerated [6]				

Data not available

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2016

Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]	Identity theft [5]
	(1)	(2)	(3)	(4)	(5)
Investigations initiated	3,395	1,336	1,271	788	573
Investigations completed	3,721	1,594	1,338	789	743
Referrals for prosecution	2,744	1,023	1,037	684	566
Investigations completed without prosecution	977	571	301	105	177
Indictments and informations [6]	2,761	1,092	948	721	649
Convictions	2,672	1,134	832	706	n.a.
Sentenced	2,699	1,183	881	635	613
Incarcerated [7]	2,156	927	686	543	538
Percentage of those sentenced who were incarcerated [7]	79.9	78.4	77.9	85.5	87.8

n.a. — Not available due to current system constraints. There are insufficient data available to provide the number of identity theft convictions.

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[2] Under the Legal Source Tax Crimes Program, IRS Criminal Investigation identifies, investigates, and assists in the prosecution of crimes involving legal industries, legal occupations, and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, frivolous filers/nonfilers who challenge the legality of the filing requirements, and employment tax cases.

[3] Under the Illegal Source Financial Crimes Program, IRS Criminal Investigation identifies, investigates, and assists in the prosecution of crimes involving proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.

[4] Under the Narcotics-Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money laundering offenders. The IRS derives authority for this program from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation also devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.

[5] The data highlighted in gray are a subset of total IRS Criminal Investigations (CI) and include cases from all CI programs: Legal source tax crimes, Illegal source financial crimes, and Narcotics-related financial crimes. IRS CI detects and investigates tax fraud and other financial fraud related to identity theft. Identity theft is often found through the Questionable Refund Program (QRP). The QRP involves the detection of false returns which may have used stolen identities to claim fraudulent tax refunds. Additional areas involving identity theft include employment tax cases, abusive return preparer schemes, and narcotics and money laundering investigations.

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[7] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division.

For more information about Criminal Investigation, please visit:

https://www.irs.gov/pub/foia/ig/ci/2016_annual_report_02092017.pdf

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2015

Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]	Identity theft [5]
	(1)	(2)	(3)	(4)	(5)
Investigations initiated					
Investigations completed					
Referrals for prosecution					
Investigations completed without prosecution					
Indictments and informations [6]					
Convictions					
Sentenced					
Incarcerated [7]					
Percentage of those sentenced who were incarcerated [7]					

Data not available

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2014

Status or disposition [1]	Total	Legal source tax crimes [2]	Illegal source financial crimes [3]	Narcotics-related financial crimes [4]
	(1)	(2)	(3)	(4)
Investigations initiated	4,297	1,976	1,475	846
Investigations completed	4,606	2,249	1,502	855
Referrals for prosecution	3,478	1,621	1,123	734
Investigations completed without prosecution	1,128	628	379	121
Indictments and informations [5]	3,272	1,513	1,071	688
Convictions	3,110	1,398	1,116	596
Sentenced	3,268	1,373	1,188	707
Incarcerated [6]	2,601	1,102	908	591
Percentage of those sentenced who were incarcerated [6]	79.6	80.3	76.4	83.6

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[4] Under the Narcotics-Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. The IRS derives authority for this program from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation also devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.

[5] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.

[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division.

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2013

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated	5,314	2,570	1,753	991
Investigations completed	5,557	2,673	1,865	1,019
Referrals for prosecution	4,364	1,997	1,479	888
Investigations completed without prosecution	1,193	676	386	131
Indictments and Informations [4]	3,865	1,705	1,365	795
Convictions	3,311	1,366	1,255	690
Sentenced	2,812	1,086	1,115	611
Incarcerated [5]	2,253	835	878	540
Percentage of those sentenced who were incarcerated [5]	80.1	76.9	78.7	88.4

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SOURCE: Criminal Investigation, Communications and Education Division.

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2012

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated	5,125	2,291	1,880	954
Investigations completed	4,937	2,057	1,903	977
Referrals for prosecution	3,701	1,401	1,518	782
Investigations completed without prosecution	1,236	656	385	195
Indictments and Informations [4]	3,390	1,161	1,486	743
Convictions	2,634	892	1,123	619
Sentenced	2,466	824	1,098	544
Incarcerated [5]	2,009	673	850	486
Percentage of those sentenced who were incarcerated [5]	81.5	81.7	77.4	89.3

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SOURCE: Criminal Investigation, Communications and Education Division.

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2011

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated	4,720	1,922	1,810	988
Investigations completed	4,697	1,842	1,866	989
Referrals for prosecution	3,410	1,160	1,451	799
Investigations completed without prosecution	1,287	682	415	190
Indictments and informations [4]	2,998	905	1,313	780
Convictions	2,350	787	1,095	468
Sentenced	2,206	771	989	446
Incarcerated [5]	1,802	609	790	403
Percentage of those sentenced who were incarcerated [5]	81.7	79.0	79.9	90.4

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SOURCE: Criminal Investigation, Communications and Education Division.

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2010

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated	4,706	1,948	1,903	855
Investigations discontinued	1,291	698	408	185
Referrals for prosecution	3,034	1,035	1,340	659
Indictments and informations [4]	2,645	812	1,302	531
Convictions	2,184	726	1,010	448
Sentenced	2,172	696	971	505
Incarcerated [5]	1,770	559	763	448
Percentage of those sentenced who were incarcerated [5]	81.5	80.3	78.6	88.7

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SOURCE: Criminal Investigation, Communications and Education Division.

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2009

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated	4,121	1,734	1,634	753
Investigations discontinued	1,278	728	383	167
Referrals for prosecution	2,570	838	1,200	532
Indictments and informations [4]	2,335	780	1,031	524
Convictions	2,105	679	934	492
Sentenced	2,229	713	970	546
Incarcerated [5]	1,810	575	763	472
Percentage of those sentenced who were incarcerated [5]	81.2	80.6	78.7	86.4

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SOURCE: Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2008

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated	3,749	1,531	1,441	777
Investigations discontinued	1,259	684	409	166
Referrals for prosecution	2,785	893	1,204	688
Indictments and informations [4]	2,547	757	1,164	626
Convictions	2,144	666	958	520
Sentenced	1,957	645	864	448
Incarcerated [5]	1,583	498	696	389
Percentage of those sentenced who were incarcerated [5]	80.9	77.2	80.6	86.8

[1] Legal source tax crimes involve legal industries, legal occupations, and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program.

[2] Illegal source financial crimes involve proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money-laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.

[4] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.

[5] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

NOTE: Investigations may cross fiscal years. Therefore, the disposition of investigations shown in this table may be related to investigations initiated in prior years.

SOURCE: Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2007

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated [4]	4,211	1,664	1,731	816
Investigations discontinued	1,432	770	503	159
Referrals for prosecution	2,837	976	1,313	548
Indictments and informations [5]	2,323	733	1,031	559
Convictions	2,155	732	947	476
Sentenced	2,123	677	978	468
Incarcerated [6]	1,724	526	795	403
Percentage of those sentenced who were incarcerated [6]	81.2	77.7	81.3	86.1

[1] Legal source tax investigations involve legal industries and legal occupations and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, abusive tax schemes, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program.

[2] Illegal source financial crimes involve proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money-laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force designation.

[4] Since actions on a specific investigation may cross fiscal years, the data shown in cases initiated may not always represent the same universe of cases shown in other actions within the same fiscal year.

[5] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.

[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2006

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated [4]	3,907	1,524	1,686	697
Investigations discontinued	1,437	787	482	168
Referrals for prosecution	2,720	834	1,265	621
Indictments and informations [5]	2,319	698	1,090	531
Convictions	2,019	592	938	489
Sentenced	2,020	624	861	535
Incarcerated [6]	1,650	492	677	481
Percentage of those sentenced who were incarcerated [6]	81.7	78.8	78.6	89.9

[1] Legal source tax investigations involve legal industries and legal occupations and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, abusive tax schemes, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program.

[2] Illegal source financial crimes involve proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money-laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force designation.

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[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2005

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated [4]	4,269	1,693	1,632	944
Investigations discontinued	1,245	594	426	225
Referrals for prosecution	2,859	951	1,141	767
Information and indictments [5]	2,406	731	993	682
Convictions	2,151	655	894	602
Sentenced	2,095	615	900	580
Incarcerated [6]	1,738	495	716	527
Percentage of those sentenced who were incarcerated [6]	83.0	80.5	79.6	90.9

[1] Legal source tax investigations involve legal industries and legal occupations and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, abusive tax schemes, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program.

[2] Illegal source financial crimes involve proceeds derived from illegal sources other than narcotics. These encompass all tax and tax-related violations, as well as money-laundering and currency violations under the following statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. The utilization of forfeiture statutes to deprive individuals and organizations of illegally obtained assets is also linked to the investigation of criminal charges within this program.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.

[4] Since actions on a specific investigation may cross fiscal years, the data shown in cases initiated may not always represent the same universe of cases shown in other actions within the same fiscal year.

[5] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.

[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2004

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated [4]	3,917	1,370	1,537	1,010
Investigations discontinued	1,350	595	503	252
Referrals for prosecution	3,037	869	1,289	879
Information and indictments [5]	2,489	653	1,064	772
Convictions	2,008	578	837	593
Sentenced	1,777	507	750	520
Incarcerated [6]	1,497	417	622	458
Percentage of those sentenced who were incarcerated [6]	84.2	82.2	82.9	88.1

[1] Legal source tax investigations involve legal industries and legal occupations and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, abusive tax schemes, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.

[2] IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money-laundering and currency violations under the following tax statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed "underground economy," are a threat to the voluntary tax compliance system.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDEF) designation in accordance with OCDEF Program reimbursable funding.

[4] Since actions on a specific investigation may cross fiscal years, the data shown in cases initiated may not always represent the same universe of cases shown in other actions within the same fiscal year.

[5] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.

[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2003

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated [4]	4,001	1,506	1,535	960
Investigations discontinued	1,225	591	435	199
Referrals for prosecution	2,541	823	1,034	684
Information and indictments [5]	2,128	601	874	653
Convictions	1,824	479	760	585
Sentenced	1,768	474	726	568
Incarcerated [6]	1,486	384	589	513
Percentage of those sentenced who were incarcerated [6]	84.0	81.0	81.1	90.3

[1] Legal source tax investigations involve legal industries and legal occupations and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, abusive tax schemes, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.

[2] IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money-laundering and currency violations under the following tax statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed "underground economy," are a threat to the voluntary tax compliance system.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.

[4] Since actions on a specific investigation may cross fiscal years, the data shown in cases initiated may not always represent the same universe of cases shown in other actions within the same fiscal year.

[5] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.

[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2002

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated [4]	3,906	1,554	1,485	867
Investigations discontinued	1,068	493	357	218
Referrals for prosecution	2,133	610	864	659
Information and indictments [5]	1,924	526	813	585
Convictions	1,926	522	788	616
Sentenced	2,201	592	888	721
Incarcerated [6]	1,809	442	720	647
Percentage of those sentenced who were incarcerated [6]	82.2	74.7	81.1	89.7

[1] Legal source tax investigations involve legal industries and legal occupations and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, abusive tax schemes, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.

[2] IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money-laundering and currency violations under the following tax statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed "underground economy," are a threat to the voluntary tax compliance system.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. IRS Criminal Investigation devotes resources to high-level multiagency narcotics investigations warranting Organized Crime Drug Enforcement Task Force (OCDETF) designation in accordance with OCDETF Program reimbursable funding.

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[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2001

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated [4]	3,284	1,020	1,313	951
Investigations discontinued	1,005	475	272	258
Referrals for prosecution	2,335	535	953	847
Information and indictments [5]	2,292	560	920	812
Convictions	2,251	548	937	766
Sentenced	2,238	548	859	831
Incarcerated [6]	1,879	451	692	736
Percentage of those sentenced who were incarcerated [6]	84.0	82.3	80.6	88.6

[1] Legal source tax investigations involve legal industries and legal occupations and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, abusive tax schemes, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.

[2] IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money-laundering and currency violations under the following tax statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed "underground economy," are a threat to the voluntary tax compliance system.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Therefore, IRS is committed to supporting the goals and objectives of the National Drug Control Strategy in conjunction with other law enforcement agencies. IRS's primary objective in the Narcotics Related Financial Crimes Program is to reduce the profit and financial gains of narcotics trafficking and money laundering organizations that comprise a significant portion of the untaxed "underground economy."

[4] Because a financial investigation involves volumes of documents and financial data, a criminal investigation may take several years to complete. For example, a criminal investigation may be initiated in 1 year, recommended for prosecution in another year, and result in a conviction or acquittal in yet another year. Therefore, the data shown in cases initiated do not represent the same universe of cases shown in other actions within a given fiscal year.

[5] Both "indictments" and "informations" are accusations of criminal charges. An "indictment" is an accusation made by a Federal prosecutor and issued by a Federal grand jury. An "information" is an accusation brought by a Federal prosecutor without the requirement of a grand jury.

[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 2000

Status or disposition	Total	Legal source tax crimes [1]	Illegal source financial crimes [2]	Narcotics-related financial crimes [3]
	(1)	(2)	(3)	(4)
Investigations initiated [4]	3,372	1,254	1,009	1,109
Investigations discontinued	1,065	521	261	283
Referrals for prosecution	2,434	709	799	926
Information and indictments [5]	2,469	736	862	871
Convictions	2,249	708	756	785
Sentenced	2,475	819	810	846
Incarcerated [6]	2,002	629	630	743
Percentage of those sentenced who were incarcerated [6]	80.9	76.8	77.8	87.8

[1] Legal source tax investigations involve legal industries and legal occupations and, more specifically, legally earned income associated with the violation of Title 26 (tax violations) and Title 18 (tax-related violations) of the U.S. Code. The Legal Source Tax Crimes Program also includes those cases that threaten the tax system, such as Questionable Refund Program (QRP) cases, unscrupulous return preparers, abusive tax schemes, and frivolous filers/nonfilers who challenge the legality of the filing requirements. Excise tax and employment tax cases are also important elements of the Legal Source Tax Crimes Program. The prosecution of Legal Source Tax Crimes cases is key to promoting voluntary compliance with the tax laws.

[2] IRS Criminal Investigation commits resources to those investigations that involve proceeds derived from illegal sources other than narcotics. The Illegal Source Financial Crimes Program encompasses all tax and tax-related violations, as well as money-laundering and currency violations under the following tax statutes: Title 26 (tax violations); Title 18 (tax-related and money-laundering violations); and Title 31 (currency violations) of the U.S. Code. Also linked to the investigation of criminal charges within this program is the emphasis on effective utilization of the forfeiture statutes to deprive individuals and organizations of illegally obtained assets. The IRS recognizes that illegal source proceeds, which are part of the untaxed "underground economy," are a threat to the voluntary tax compliance system.

[3] Under the Narcotics Related Financial Crimes Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which it has jurisdiction: Title 26 (tax violations); Title 18 (tax-related and money laundering); and Title 31 (currency violations) of the U.S. Code. Therefore, IRS is committed to supporting the goals and objectives of the National Drug Control Strategy in conjunction with other law enforcement agencies. IRS's primary objective in the Narcotics Related Financial Crimes Program is to reduce the profit and financial gains of narcotics trafficking and money laundering organizations that comprise a significant portion of the untaxed "underground economy."

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[6] The term "incarcerated" may include prison time, home confinement, electronic monitoring, or a combination thereof.

SOURCE: IRS Data Book, FY 2000, Publication 55b. Also, Criminal Investigation, Communications and Education Division SE:CI:CE

Criminal Investigation Program, by Status or Disposition, Fiscal Year 1999

Status or disposition	Total	Fraud	Narcotics program [1]
	(1)	(2)	(3)
Investigations initiated	3,952	2,457	1,495
Investigations discontinued	1,143	850	293
Referrals for prosecution	3,120	1,959	1,161
Information and indictments [2]	2,952	1,818	1,134
Convictions	2,713	1,679	1,034
Sentenced	2,619	1,691	928
Sent to prison	2,134	1,311	823
Percentage of those sentenced sent to prison	81.5	77.5	88.7

[1] Under the IRS Narcotics-Related Enforcement Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which they have jurisdiction: Title 26 (tax violations); Title 18 (tax related and money laundering); and Title 31 (currency violations) of the U.S. Code. Therefore, IRS is committed to supporting the goals and objectives of the President's National Drug Control Strategy in conjunction with other law enforcement agencies. IRS's primary objective in the Narcotics-Related Enforcement Program is to reduce the profit and financial gains of narcotics trafficking and money laundering organizations that comprise a significant portion of the untaxed "underground economy."

[2] Both "information" and "indictments" are "accusations." The word "information" means an accusation made by law enforcement without the intervention of a grand jury, whereas an "indictment" is an accusation made by a prosecutor and issued by a grand jury.

SOURCE: 1999 IRS Data Book, Publication 55b.

Criminal Investigation Program, by Status or Disposition, Fiscal Year 1998

Status or disposition	Total	Fraud	Narcotics program [1]
	(1)	(2)	(3)
Investigations initiated	4,655	3,106	1,549
Investigations discontinued	1,298	1,032	266
Referrals for prosecution	3,527	2,302	1,225
Information and indictments [2]	3,180	2,009	1,171
Convictions	3,000	1,945	1,055
Sentenced	2,974	1,954	1,020
Sent to prison	2,413	1,501	912
Percentage of those sentenced sent to prison	81.0	77.0	89.0

[1] Under the IRS Narcotics-Related Enforcement Program, IRS Criminal Investigation seeks to identify, investigate, and assist in the prosecution of the most significant narcotics-related tax and money-laundering offenders. IRS derives this authority from the statutes for which they have jurisdiction: Title 26 (tax violations); Title 18 (tax related and money laundering); and Title 31 (currency violations) of the U.S. Code. Therefore, IRS is committed to supporting the goals and objectives of the President's National Drug Control Strategy in conjunction with other law enforcement agencies. IRS's primary objective in the Narcotics-Related Enforcement Program is to reduce the profit and financial gains of narcotics trafficking and money laundering organizations that comprise a significant portion of the untaxed "underground economy."

[2] Both "information" and "indictments" are "accusations." The word "information" means an accusation made by law enforcement without the intervention of a grand jury, whereas an "indictment" is an accusation made by a prosecutor and issued by a grand jury.

SOURCE: 1998 IRS Data Book, Publication 55b.

Criminal Investigation Program, by Status or Disposition, Fiscal Year 1997

Program and region	Initiated	Discontinued	Referred For Pros	Informations/Indictments	Convictions	Sentenced	Sent to Prison	% to Prison
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Fraud Program:								
Northeast Region	1,033	303	760	706	735	689	468	67.9
Southeast Region	991	262	707	632	607	585	489	83.6
Midstates Region	814	312	525	451	410	413	322	78.0
Western Region	880	307	542	528	408	379	295	77.8
United States	3,718	1,184	2,534	2,317	2,160	2,066	1,574	76.2
Narcotics Program:								
Northeast Region	312	58	300	275	239	247	196	79.4
Southeast Region	567	53	481	443	307	266	241	90.6
Midstates Region	492	86	364	368	267	256	241	94.1
Western Region	246	56	138	128	137	174	161	92.5
United States	1,617	253	1,283	1,214	950	943	839	89.0
Total Programs:								
Northeast Region	1,345	361	1,060	981	974	936	664	70.9
Southeast Region	1,558	315	1,188	1,075	914	851	730	85.8
Midstates Region	1,306	398	889	819	677	669	563	84.2
Western Region	1,126	363	680	656	545	553	456	82.5
United States	5,335	1,437	3,817	3,531	3,110	3,009	2,413	80.2

SOURCE: 1997 IRS Data Book, Publication 55b.

Criminal Investigation Program, by Status or Disposition, Fiscal Year 1996 [1]

Program and region	Initiated	Discontinued	Referred For Pros	Informations/Indictments	Convictions	Sentenced	Sent to Prison	% to Prison
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Fraud Program:								
Northeast Region	1,111	300	819	769	649	577	413	71.6
Southeast Region	1,051	349	653	638	545	536	422	78.7
Midstates Region	878	293	508	420	447	448	307	68.5
Western Region	961	322	593	455	387	353	259	73.4
United States	4,001	1,264	2,573	2,282	2,028	1,914	1,401	73.2
Narcotics Program:								
Northeast Region	355	71	257	233	215	225	187	83.1
Southeast Region	361	58	299	291	248	257	233	90.7
Midstates Region	379	60	263	256	214	216	194	89.8
Western Region	238	104	213	212	210	165	141	85.5
United States	1,333	293	1,032	992	887	863	755	87.5
Total Programs:								
Northeast Region	1,466	371	1,076	1,002	864	802	600	74.8
Southeast Region	1,412	407	952	929	793	793	655	82.6
Midstates Region	1,257	353	771	676	661	664	501	75.5
Western Region	1,199	426	806	667	597	518	400	77.2
United States	5,334	1,557	3,605	3,274	2,915	2,777	2,156	77.6

[1] Statistics may be different from previously quoted numbers due to realignment of programs and enhanced program definitions.

SOURCE: 1996 IRS Data Book, Publication 55b.

Criminal Investigation Program, by Status or Disposition, Fiscal Year 1995 [1]

Program and region	Initiated	Discontinued	Referred For Pros	Informations/Indictments	Convictions [2]	Sentenced	Sent to Prison	% to Prison
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Fraud Program:								
Northeast Region	1,056	362	789	749	676	663	469	70.7
Southeast Region	983	338	645	570	467	430	357	83.0
Midstates Region	840	317	540	498	420	389	297	76.4
Western Region	819	288	496	435	382	358	264	73.7
United States	3,698	1,305	2,470	2,252	1,945	1,840	1,387	75.4
Narcotics Program:								
Northeast Region	355	107	336	350	280	225	198	88.0
Southeast Region	356	57	314	317	276	267	237	88.8
Midstates Region	287	97	248	225	252	260	228	87.7
Western Region	304	83	246	242	195	209	179	85.7
United States	1,302	344	1,144	1,134	1,003	961	842	87.6
Total Programs:								
Northeast Region	1,411	469	1,125	1,099	956	888	667	75.1
Southeast Region	1,339	395	959	887	743	697	594	85.2
Midstates Region	1,127	414	788	723	672	649	525	80.9
Western Region	1,123	371	742	677	577	567	443	78.1
United States	5,000	1,649	3,614	3,386	2,948	2,801	2,229	79.6

[1] Statistics may be different from previously quoted numbers due to realignment of programs and enhanced program definitions.

[2] Number of convictions can be higher than number sentenced due to several factors; (1) individuals can be convicted of tax evasion and not sentenced depending on evidence in investigation or (2) individual is convicted in one fiscal year, but not sentenced until the next fiscal year (sentencing is usually set 45-60 days after conviction).

SOURCE: 1995 IRS Data Book, Publication 55b.