

Table 5.76

Criminal tax fraud cases initiated by the Internal Revenue Service Criminal Investigation DivisionBy type of disposition, fiscal years 1976-96^a

Fiscal year	Cases initiated by Criminal Investigation Division	Disposed of by Criminal Investigation Division		Disposed of by Office of Chief Counsel	
		Prosecution recommended	Prosecution not recommended	Prosecution not warranted, including cases declined by the U.S. Department of Justice	Convictions
1976	9,035	3,147	5,650	589	2,037
1977	8,901	3,408	5,459	486	2,161
1978	9,481	3,439	5,969	597	2,153
1979	9,780	3,338	6,252	800	2,515
1980	7,114	2,267	6,329	1,285	2,321
1981	5,838	1,978	3,701	571	1,621
1982	6,498	2,297	3,852	293	1,680
1983	5,910	2,610	3,549	257	1,489
1984	6,194	2,990	3,446	267	1,806
1985	6,065	3,234	3,015	253	2,025
1986	5,861	3,524	2,654	249	2,460
1987	5,511	3,526	2,354	186	2,556
1988	4,899	3,044	2,167	277	2,491
1989	5,417	3,242	2,011	199	2,282
1990	5,280	3,228	2,015	192	2,472
1991	5,208	3,677	1,951	142	2,911
1992	6,537	4,252	1,823	97	2,950
1993	6,146	4,266	1,726	142	3,216
1994	5,346	3,748	1,867	171	3,130
1995	5,000	3,614	1,649	106	2,948
1996	5,334	3,605	1,568	92	2,915

Note: The Criminal Investigation Division of the Internal Revenue Service is responsible for enforcing the criminal provisions of the tax laws, investigating evidence of tax evasion or tax fraud, identifying and investigating persons who derive substantial income from illegal activities and who violate tax laws, investigating money laundering violations under the Bank Secrecy Act (Title 31), and recommending prosecution (Source, **1978**, p. 30).

The Criminal Tax Division of the Office of Chief Counsel handles criminal tax legal matters for the Internal Revenue Service, reviews criminal cases and decides if cases warrant prosecution, coordinates criminal tax prosecutions with the U.S. Department of Justice, and provides assistance to U.S. attorneys in criminal tax trials upon request (Source, **1978**, p. 53). Some cases referred by the Criminal Investigation Division may not go through the Office of Chief Counsel. For example, recommendations to prosecute money laundering violations are referred directly to U.S. attorneys.

Some data have been revised by the Source and may differ from previous editions of SOURCEBOOK.

^aThe time between initiation and closure of an investigation almost always crosses more than one fiscal year. Data are reported in the year in which the event happened, thus prosecution recommendations reported for a given fiscal year may or may not be a result of case initiations in the same fiscal year.

Source: U.S. Department of the Treasury, Internal Revenue Service, **Annual Report of the Commissioner of Internal Revenue, 1976**, p. 151; **1977**, p. 139; **1978**, p. 98 (Washington, DC: USGPO); and data provided to SOURCEBOOK staff by the U.S. Department of the Treasury, Internal Revenue Service. Table adapted by SOURCEBOOK staff.