

Table 5.77

**Criminal tax fraud cases handled by the Internal Revenue Service Office of Chief Counsel**

By type of disposition, fiscal years 1976-96<sup>a</sup>

Fiscal year	Referrals by Office of Chief Counsel for prosecution <sup>b</sup>	Grand jury action		Disposition			
		Indictments and informations	No true bill	Plea of guilty or nolo contendere	Convicted after trial	Acquitted	Nolle prosequi or dismissed
1976	2,037	1,331	1	977	216	77	71
1977	2,695	1,636	31	1,229	247	55	110
1978	2,634	1,724	11	1,189	225	70	119
1979	2,883	1,820	26	1,270	342	86	183
1980	2,726	1,832	15	1,337	264	80	193
1981	1,955	1,785	9	1,212	282	81	142
1982	2,176	1,844	10	1,291	333	65	145
1983	2,457	1,801	3	1,203	295	69	146
1984	2,873	2,158	3	1,444	364	54	152
1985	3,133	2,452	4	1,611	414	68	149
1986	3,594	2,954	6	1,992	468	83	209
1987	3,420	2,906	4	2,115	441	71	198
1988	3,169	2,769	8	2,074	417	74	205
1989	3,225	2,669	7	1,931	351	67	260
1990	3,276	2,875	7	2,079	393	59	235
1991	3,729	3,341	4	2,410	501	94	205
1992	4,189	3,782	3	2,538	412	79	202
1993	4,000	3,575	3	2,770	446	88	197
1994	3,934	3,440	0	2,733	397	96	249
1995	3,533	3,386	4	2,623	325	86	327
1996	3,575	3,274	0	2,579	336	71	332

Note: See Note, table 5.76. An indictment is the charging document of the grand jury and an information is the charging document filed by the U.S. attorney. A "nolle prosequi" disposition occurs when a prosecutor decides not to prosecute a case. "No true bill" refers to cases in which the grand jury decides not to indict the defendant. "Nolo contendere" is a plea in a criminal case that has a similar legal effect as pleading guilty. The difference between a plea of guilty and a plea of nolo contendere is that the latter may not be used against the defendant in a civil action based on the same acts. Some data have been revised by the Source and may differ from previous editions of SOURCEBOOK.

<sup>b</sup>Includes cases approved by the Office of Chief Counsel plus cases that are referred directly to the U.S. Department of Justice and to U.S. attorneys by the Criminal Investigation Division.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner of Internal Revenue, 1976*, p. 61; *1977*, p. 48; *1978*, p. 53 (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.

<sup>a</sup>The 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 indictments/informations filed, convictions, and sentences may or may not be a result of case initiations in the same fiscal year.