IRS Dirty Dozen Lists For 2025 Back to Their Origin in 2001

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Tax Shelters	and	Que	stio	nab	le Ta	ax N	/linir	niza	tion	Stra	tegi	es a	nd S	cher	nes I	nvo	lving	Tax	фау	er F	unc	ds			
Promote hiding digital assets in foreign accounts		X																							
Hiding assets and income offshore & improper reporting digital assets			X	X			X	X	X	X	X	Х	Х	Х	Х	Х	Х	Х		Х	Х	Х	Х		
Abusive syndicated conservation easement		X	X	X	X		X																		
Abusive micro-captive insurance arrangements		X	X	X	X		X	X	X	X	X														
Charitable Remainder Annuity Trust (CRAT) to eliminate taxable gain		X	X	X																					
Maltese (or other foreign) pension arrangements misusing treaties		X	X	X	X																				
Puerto Rican and other foreign captive insurance			X	X																					
Monetized installment sales		X	X	X	<u>X</u>																				
Abusive tax shelters or tax structures							X	X	X	X	X	Χ													
Misuse of trusts							X			X	X	Χ	Χ	Х	Χ	Х	Χ	Χ	Χ	Χ	Χ	Χ		Χ	
Improper art donation deductions		X																							
Abuse of charitable organizations and deductions														Х	Х	Х	Х	Х	Х	Х	Х				
Abusive retirement plans															Х	Χ	Χ	Χ							
Abusive Roth IRAs																			Χ						

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Disguised corporate ownership													Х	Х	Х	Χ	Х	Χ	Χ						一
Structured entity credits																			Х						
High-income non-filers (generally over \$100,000 of income)				X																					
Employment tax evasion																				Χ	Χ	Χ			
Americans with Disabilities Act (incorrect labeling of equipment)																						Х			ı
Thefts	and	d Ot	her	Frau	ds a	nd S	Scar	ns A	gain	st Ta	ахра	yers	s, Em	ploy	yers a	and	Tax I	Prep	are	rs					
EIP, Economic Stimulus Payment, and other refund scams				X	<u>X</u>	X					-							X							
Fake charity (impersonating a charity)	X	X	X	X	X	X	X	X	X	X	X	Х	Х												
Frauds against seniors and immigrants					X	<u>X</u>																			
Scams targeting non-English speakers						X																			
Scams – texting, email, phone				X	X		X	<u>X</u>	<u>X</u>	<u>X</u>	X	Χ													
Scams and misleading tax information – social media	X	X	X			X																			
Information cons – vishing, lurking					<u>X</u>																				
New Client Scams and Spear Phishing	X																								
Threatening impersonator phone calls						X																			
Payroll and HR scams						X																			
Identity theft							<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	Χ	Χ	Х	Χ						Χ	Χ	Х		
Ransomware					X	X																			
Phishing and smishing (smishing added in 2023)	X	X	X	X		X	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	X	Х	Х	Х	Х	Х	Х	Х	Х	Х					
Phishing and spear phishing scams targeting tax pros		X	X	X	<u>X</u>																				

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Online account help from third- party scammers	X	X	X																						
Con artist false filing, poses as IRS to get repayment of improper refund deposit from unsuspecting taxpayer						X																			
Pay the tax, then get the prize																							Х	Χ	Χ
Social Security tax scheme – pay a fee to scammer to get refund [IR-99-21]																							Х	Х	Х
"I can get you a big refund for a fee" and likely borrowing your SSN																							Х	X	Х
"I don't pay taxes – why should you?"																								Х	Х
Untax yourself for \$49.95																								Χ	Χ
IRS "agent" comes to your house to collect																							Х	Χ	Х
Misleading promotion of special tax refund for African-Americans, often for a charge for filing [IR-2000-69]																						X	X	X	X
Claim Disabled Access credit for pay phones																								Х	
OIC Mills	X	X	X	X	X	X																			
Credit counseling agencies																				X	X				
				Fak	es –	Imp	rop	er R	epor	ting	and	d Pro	epare	er Fr	aud				•						
Unscrupulous return preparers; return preparer fraud (2024 expanded to include ghost preparers)	X	X	X		X	X	X	X	X	X	X	X	X	X	Х	X	Х	Х	X	Х	X	Х			
Inflated refund claims							X	X	X	X	X	Χ	Χ												

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	<u>2009</u>	2008	2007	2006	2005	2004	2003	2002	2001
False claims for refund and																	Χ	Χ	Χ	Х					
requests for abatement																									
Improper Household Employment Taxes (Fictional Employees)	X																								
Bogus SE Tax Credit	<u>X</u>																								
Credits for Sick and Family Leave	<u>X</u>																								
Employee Retention Credit (ERC) claims		X	X																						
Overstated Withholding Scam	X																								
Telephone excise tax refund abuses																			X						
Improper claims for business credits such as for research or fuel tax	X	X	X		X		X	X	X	X	X		Х		Х	Х	Х	Х							
Falsifying income to claim credits							X	X	Χ	X	X	Χ	Χ	Χ	Χ										
American Indian Employment credit																			Х						
Hiding income with fake documents											<u>X</u>						Х	Х							
Falsely claiming zero wages or using false Form 1099												Χ	Х	Х	Х	Х	Х	Х	Х	Х					
Share/borrow EITC dependents																						Χ	Χ	Χ	
Falsely padding deductions on returns							X	X	X	X			Х	Х											
Improper home-based business to deduct personal expenses																						X	X	X	
"No gain" deduction (deduct all income on Schedule A)																				Х	Х				
"Claim of Right" doctrine (claiming deduction equal to wages)																					X	X			

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Filing false or misleading forms															Χ	Χ	Χ								
Zero return (all zeros entered)																				X	X				
"Free money" from IRS and tax scams involving Social Security													Χ	Х											
Nontaxable Social Security benefits with exaggerated withholding credit															Х	Х									
Phony tax payment checks																							Χ		
No taxes withheld from wages																							Χ	Χ	Χ
Corporation sole (fake religious org)																					X	<u>X</u>			
Frivolous tax arguments [the IRS maintains an extensive list of these arguments and why they are frivolous]							X	X	X	X	X	X	Х	X	Х	X	Х	X	X	Х	Х	X	Х		

Notes:

- Some years show more than 12 scams and problems because for some years, the IRS combined items that were separate ones in earlier years or an item might also fit within a description used in a different year. For example, for 2023 the IRS included multiple issues in three of the twelve items (IR-2023-71 (4/5/23):
 - o Schemes aimed at high-income filers:
 - Charitable Remainder Annuity Trust (CRAT)
 - Monetized Installment Sales
 - o Bogus tax avoidance strategies
 - Micro-captive insurance arrangements
 - Syndicated conservation easements
 - Schemes with international elements
 - Offshore accounts and digital assets
 - Maltese individual retirement arrangements misusing treaty



- Puerto Rican and foreign captive insurance
- In some years, such as 2008, the IRS reminds readers that "the absence of a particular scheme from the Dirty Dozen should not be taken as an indication that the IRS is unaware of it or not taking steps to counter it." [IR-2008-41 (March 13, 2008)]
- The "dirty dozen" list appears to have started in 2002 as the news release (IR-2002-12 (1/31/02)) referred to the "dirty dozen" scams the IRS wants to warn taxpayers about. A news release in 2001 (IR-2001-19 (2/18/01)) warned of eight common schemes and these eight then appeared on "dirty dozen" lists over the next few years.
- In addition to listing numerous scams in the annual Dirty Dozen list, the IRS also maintains a website <u>Tax Scams/Consumer</u>

 <u>Alerts</u>, that lists and explains numerous types of scams that target taxpayers and provides tips to avoid getting scammed.
- The three broad categories used in the table for displaying the "dirty dozen" for each year was created and sorted by the author, not the IRS.

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