

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Tax Shelters and Questionable Tax Minimization Strategies and Schemes Involving Taxpayer Funds																									
Promote hiding digital assets in foreign accounts		X																							
Hiding assets and income offshore & improper reporting digital assets			X	X			X	X	X	X	X	X	X	X	X	X	X	X		X	X	X	X		
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	X																				
Abusive tax shelters or tax structures							X	X	X	X	X	X													
Misuse of trusts							X			X	X	X	X	X	X	X	X	X	X	X	X	X		X	
Improper art donation deductions		X																							
Abuse of charitable organizations and deductions														X	X	X	X	X	X	X	X				
Abusive retirement plans															X	X	X	X							
Abusive Roth IRAs																			X						

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False claims for refund and requests for abatement																	X	X	X	X					
Improper Household Employment Taxes (Fictional Employees)	X																								
Bogus SE Tax Credit	X																								
Credits for Sick and Family Leave	X																								
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		X		X	X	X	X	X						
Falsifying income to claim credits							X	X	X	X	X	X	X	X											
American Indian Employment credit																				X					
Hiding income with fake documents										X							X	X							
Falsely claiming zero wages or using false Form 1099												X	X	X	X	X	X	X	X	X					
Share/borrow EITC dependents																						X	X	X	
Falsely padding deductions on returns							X	X	X	X			X	X											
Improper home-based business to deduct personal expenses																						X	X	X	
“No gain” deduction (deduct all income on Schedule A)																				X	X				
“Claim of Right” doctrine (claiming deduction equal to wages)																					X	X			

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Filing false or misleading forms															X	X	X								
Zero return (all zeros entered)																				X	X				
“Free money” from IRS and tax scams involving Social Security													X	X											
Nontaxable Social Security benefits with exaggerated withholding credit															X	X									
Phony tax payment checks																								X	
No taxes withheld from wages																							X	X	X
Corporation sole (fake religious org)																					X	X			
Frivolous tax arguments [the IRS maintains an extensive list of these arguments and why they are frivolous]							X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		

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)):
 - Schemes aimed at high-income filers:
 - Charitable Remainder Annuity Trust (CRAT)
 - Monetized Installment Sales
 - 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

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- 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 – [Tax Scams/Consumer Alerts](#), 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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