

	<u>2026</u>	<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>	
IRS "agent" comes to your house to collect																								X	X	X	
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																									X		
OIC Mills	X	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>																				
Credit counseling agencies																					<u>X</u>	<u>X</u>					
Fakes – Improper Reporting and Preparer Fraud																											
Unscrupulous return preparers; return preparer fraud (2024 expanded to include ghost preparers)	X	<u>X</u>	<u>X</u>	<u>X</u>		<u>X</u>	X	X	X	X	X	X	X	X	X	X	X										
Inflated refund claims								<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	X	X													
False claims for refund and requests for abatement																		X	X	X	X						
Improper Household Employment Taxes (Fictional Employees)		<u>X</u>																									
Bogus SE Tax Credit	X	<u>X</u>																									
Credits for Sick and Family Leave		<u>X</u>																									
Employee Retention Credit (ERC) claims			<u>X</u>	<u>X</u>																							
Overstated Withholding Scam	X	<u>X</u>																									
Telephone excise tax refund abuses																					<u>X</u>						

	2026	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
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
 - 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.

	2026	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
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- 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.
 - Also see new scam/fraud reporting website started in 2026 ([IR-2026-26](#) (2/26/26)):
 - [IRS.gov/SubmitATip](#), and posters: Pub [6138](#) and [6139](#).
- 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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