The Dirty Dozen: Tax Scams, Schemes & Cons

June 28, 2005

Overview

- What are the most common scams
  - How to identify them
- What the IRS is doing to combat them
  - Civil and criminal enforcement efforts
- How to report a suspected fraud

June 28, 2005

The Dirty Dozen

1. Trust Misuse
2. Frivolous Arguments
3. Return Preparer Fraud

June 28, 2005

IRS Nationwide 2005 TaxFORUM

The Dirty Dozen

4. Credit Counseling Agencies

5. “Claim of Right” Doctrine

6. “No Gain” Deduction

The Dirty Dozen

7. Corporation Sole

8. Identity Theft

9. Abuse of Charitable Organizations and Deductions

June 28, 2005

The Dirty Dozen

10. Offshore Transactions

11. Zero Return

12. Employment Tax Evasion

June 28, 2005

Update on Other Scams

- Four scams removed
  - Slavery reparations
  - Improper home-based businesses
  - Americans with Disabilities Act
  - EITC

Enforcement Resources

- Civil Enforcement Activities
- Criminal Enforcement Activities

How to Report Suspected Fraud

- Call 1-800-829-0433
- Mail letter to Service Center
- Visit an IRS Taxpayer Assistance Center

IRS Nationwide 2005 TaxFORUM

Additional Information

- www.irs.gov
  - Newsroom
  - Related Topics
- IRS Keyword: Fraud
  - Tax Fraud Alerts
  - Available in Spanish

Questions?

June 28, 2005