



IRS Whistleblower Office

FISCAL YEAR
2024
ANNUAL REPORT

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Scope of the Report

The Tax Relief and Health Care Act of 2006 (TRHCA 2006) requires the Internal Revenue Service (IRS) to conduct an annual study and report to Congress on the use of Internal Revenue Code (IRC) section 7623 including an analysis of the use of IRC section 7623, the results of the use, and any legislative or administrative recommendations regarding the provisions of IRC section 7623 and its application. IRC section 7623 provides for awards, in some cases mandatory, when the IRS takes action based on a whistleblower's information leading to proceeds collected. Claims for award that provide specific and credible information regarding tax underpayments or violations of laws which the IRS is authorized to enforce, investigate, or administer and that lead to proceeds collected may qualify for an award. This report covers the period from October 1, 2023, through September 30, 2024.



IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Whistleblower Office Vision

To effectively promote voluntary compliance and reduce the tax gap by providing excellent service to whistleblowers, taxpayers, and other stakeholders.

Whistleblower Office Mission

To effectively administer the IRS Whistleblower Program by ensuring:

- IRS compliance functions receive and consider specific, timely, and credible whistleblower claims that identify non-compliance with tax laws or other laws the IRS is authorized to administer, enforce, or investigate;
- Whistleblowers receive required notifications timely; and
- Awards are fairly determined and timely paid.

Message from the Director

I am pleased to present the IRS Whistleblower Office Annual Report for Fiscal Year (FY) 2024. The FY 2024 Report covers the period October 1, 2023, through September 30, 2024.

FY 2024 Results¹

In FY 2024, the IRS paid whistleblower awards totaling \$123.5 million attributable to information that resulted in proceeds collected of \$474.7 million. The total dollar amount of awards paid increased from FY 2023 when \$88.8 million in awards were paid. The total number of awards in FY 2024, however, decreased from 121 in FY 2023 to 105 in FY 2024. Although the number of awards decreased in FY 2024, the claim numbers related to those awards was 700, which is the third highest since the start of the current Whistleblower Program in 2007. The total dollar amount of awards paid in FY 2024 was also the third highest in the program's history. Awards paid as a percentage of proceeds collected were 26.0% in FY 2024, which is similar to FY 2023's 26.3% and significantly above the program's historical average of 17.7%.

In FY 2024, IRC section 7623(b) award payments were issued, on average, within 48 days of the date when all regulatory requirements were met. This is a 28% improvement over FY 2023 when the average was 67 days.

Overall average claim processing time (the time from the date a claim is received to the date an award is paid) for IRC section 7623(b) award payments made during FY 2024 decreased by 3.7% from the prior year and average claim processing time for IRC section 7623(a) award payments decreased by 5.5%. The overall time for paying a claim is heavily dependent on compliance actions taken with a taxpayer (criminal investigations and/or civil tax examinations), the taxpayer's exercise of their right to request assistance from the Independent Office of Appeals or to litigate, the time it takes to collect any proceeds attributable to the whistleblower, and the time for a final determination of tax.

In FY 2024, the Whistleblower Office received 5,660 submissions and built (established) 14,926 claim numbers. In FY 2023, we received 6,455 submissions and built 16,932 claim numbers. In FY 2024, new submissions were processed in an average of 14 days from the date received by the Whistleblower Office, improving from the FY 2023 average of 15 days.

In FY 2024, the Whistleblower Office made 5,646 authorized disclosures to whistleblowers as required by the Taxpayer First Act of 2019 (TFA 2019). In FY 2023, we made 5,876 authorized disclosures. The TFA 2019 provided an exception to the non-disclosure rules in IRC section 6103 to require notifications

to whistleblowers when a claim is referred for examination, when a taxpayer makes payments related to a tax liability attributable to information provided by the whistleblower, and generally requires the IRS to share information on the status and stage of a taxpayer case related to a whistleblower claim.

I appreciate the tremendous efforts of the IRS Whistleblower Office staff and others in the IRS who support the Whistleblower Program for their role in the significant program accomplishments in FY 2024.

Improving the IRS Whistleblower Program

During FY 2024, the Whistleblower Office continued its focus on improving the IRS Whistleblower Program. We reorganized our office structure and grew our staff from 49 employees to 84. We updated and improved the Form 211 (Application for Award for Original Information) and Form 11369 (Confidential Evaluation Report on Claim for Award). We designed new processes to improve the initial analysis of claims to better ensure that high-value submissions are identified and prioritized. We secured funding and contractor support for a new modernized claim inventory system and on-line claim submission portal. We improved irs.gov Whistleblower Program content, and we updated various Internal Revenue

¹ Values have been rounded throughout the document for ease of reference.

Manual (IRM) sections. A key IRM update was to provide clarifications around factors for disaggregations (a process that allows for earlier award payments by separating certain completed actions). The Whistleblower Office will continue to apply these IRM provisions to make disaggregated award payments when appropriate.

In FY 2024, over 89 percent of the awards the Whistleblower Office issued were the result of disaggregations; a significant increase over FY 2023 when 70 percent of awards were the result of disaggregations. We also used new data analytics techniques to identify claims for additional review to evaluate whether the claim could be moved to the next processing step and closer to a determination and award payment, when appropriate.

During FY 2024, we continued our efforts to effectively collaborate with key program stakeholders, including whistleblower practitioners. We have also been engaging internally with compliance operating divisions, the Office of Chief Counsel, and others to identify and implement program improvements. In addition, we have met regularly with leaders of whistleblower programs in other agencies to collaborate on best practices.

During FY 2024, we implemented significant portions of a plan to improve the IRS Whistleblower Program. We have

continued to receive feedback on that plan and recently converted it into a multi-year strategic plan which will continue to advance the positive momentum of the program in the years ahead.

The Importance of an Effective Whistleblower Program

Since 2007, the Whistleblower Office has made awards of \$1.3 billion based on the collection of \$7.37 billion attributable to whistleblower information. The IRS appreciates the valuable assistance it has received from whistleblowers and the tremendous support the whistleblower practitioner community provides to the Whistleblower Program. Whistleblower information that the IRS can act on is an important component of effective tax administration as it bolsters the fair, efficient, and effective enforcement of our nation's tax laws, the success of our voluntary tax system, and our efforts to reduce the tax gap. In addition to the proceeds collected attributable directly to whistleblower information, an effective whistleblower program also provides an invaluable deterrence against noncompliance with tax laws.

The Whistleblower Office is currently monitoring for the collection of several billion dollars associated with whistleblower claims. Once all regulatory requirements are

met, we look forward to making determinations and award payments on these collections, as appropriate.

The continued success of the IRS Whistleblower Program is dependent on people who become aware of tax fraud and tax non-compliance and report that information to the IRS Whistleblower Office, and on the dedicated IRS workforce that supports this important program.

We encourage all individuals with specific, credible, and timely information about tax noncompliance to provide this information to the IRS by filing a claim on Form 211, Application for Award for Original Information, with the Whistleblower Office. The Form 211 can be found at [IRS.gov/whistleblower](https://www.irs.gov/whistleblower).



John W. Hinman
Director, Whistleblower Office

The IRS appreciates the valuable assistance it has received from whistleblowers and the tremendous support the whistleblower practitioner community provides to the Whistleblower Program.

FY 2024 Snapshot



On average, IRC section 7623(b) awards were paid within 48 days of the date when all regulatory requirements were met.



Awards paid in Fiscal Year 2024 are based on \$474.7 Million in collected proceeds attributable to the whistleblowers' information.



14,926 claim numbers built in Fiscal Year 2024. An increase of 13% compared to the average of the prior four years.



\$123.5 million in awards paid in Fiscal Year 2024. An increase of 39% from the prior year.



Average award of 26.3% for IRC section 7623(b) claims – the second highest in program history.



5,646 IRC section 6103(k)(13)(B) authorized disclosures made.



\$7.37 Billion - proceeds collected since inception of the Whistleblower Office surpass the \$7 billion mark.

Background & Program Evolution

Section 406 of the TRHCA 2006 added IRC section 7623(b), which enacted significant changes in the IRS award program for whistleblowers. The TRHCA 2006 set a new framework for the consideration of whistleblower submissions and established the Whistleblower Office within the IRS to administer that framework. TRHCA 2006 also requires that the Secretary of the Treasury conduct an annual study and report to Congress on the use of IRC section 7623. The annual study and report to Congress includes any legislative or administrative recommendations for IRC section 7623 and its application.

The Whistleblower Office analyzes information submitted, coordinates with other IRS business units, and makes award determinations. If a submission does not meet the criteria for IRC section 7623(b), the Whistleblower Office may consider it for an award pursuant to its discretionary authority under IRC section 7623(a). A whistleblower must meet several criteria to qualify for the IRC section 7623(b) award program. The whistleblower's information must be:

- Signed and submitted under penalties of perjury;
- Involve an action in which the proceeds in dispute exceed \$2,000,000; and
- If the subject of the claim is an individual, the individual's gross income must also exceed \$200,000 for any taxable year subject to such action.

If the information meets the above criteria and substantially contributes to an administrative or judicial action that results in the collection of proceeds, the IRS will generally pay an award of at least 15%, but not more than 30% of the proceeds collected. The award percentage decreases for cases based principally on information disclosed in certain public sources or when the whistleblower planned and initiated the actions that led to the noncompliance. Whistleblowers may appeal the Whistleblower Office's award determinations under IRC section 7623 to the United States Tax Court.

The IRS pays awards from proceeds collected and as such, award payments cannot be made until the taxpayer has exhausted all appeal rights and the taxpayer no longer can file a claim for refund or otherwise

seek to recover the proceeds from the government. Therefore, the IRS generally cannot make award payments for several years after the whistleblower has filed a claim.

The Whistleblower Office continues to apply sequestration to all award payments in accordance with the Budget Control Act of 2011, as amended by the American Tax Relief Act of 2012. This requires automatic reductions with respect to certain government payments including whistleblower award payments made under IRC section 7623. The required reduction percentage is currently set by statute and is based on the year the award payment is made. For FY 2024, the sequestration rate was 5.7%. The Whistleblower Office communicates the amount and nature of the reduction with respect to the award determination in the Preliminary Award Recommendation Letter, Detailed Report (when applicable), Final Award Letter, and annual sequestration rate notices.

The Whistleblower Office adopted a policy seeking the disaggregation of eligible claim submissions in an effort to issue award payments earlier. Disaggregation is when the Whistleblower Office makes separate determinations on individual actions within a larger claim submission. This may occur when a claim submission is not ready for an award determination but actions in the claim submission are eligible for an award determination.

There are many reasons a claim submission may not be ready for an award determination (e.g., some claim numbers in the submission are still undergoing an administrative or judicial action, being monitored for collection or appeals, or waiting for a collection or refund statute to expire). Once the Whistleblower Office identifies eligible claim number(s), the Whistleblower Office may disaggregate them from the claim submission and then proceed with an administrative proceeding for the disaggregated claim numbers, including a final determination on the disaggregated claim. The determination is only final and applicable to the disaggregated claim. A separate determination will be made for the remainder of the whistleblower's claim submission.

In some cases, individuals submit multiple claims relating to the same information. In other cases, whistleblowers submit numerous claims

based entirely on publicly available information—some whistleblowers have submitted hundreds of such claims. To date, the Whistleblower Office has sought to process and respond to all claims filed by whistleblowers. While it will continue to do so, the Whistleblower Office will also continue to look for ways to address duplicative or non-meritorious claims in a summary manner, both to focus its administrative resources better and further safeguard whistleblower and taxpayer return information.

August 2014

On August 12, 2014, the Treasury Department and the IRS published final regulations (Treasury Regulation Sections 301.7623-1, 301.7623-2, 301.7623-3, 301.7623-4, and 301.6103(h)(4)-1) providing comprehensive guidance for the IRS Whistleblower Program under IRC section 7623. The regulations also provided guidance on submitting information regarding underpayments of tax or violations of the internal revenue laws and filing claims for award, as well as on the administrative proceedings applicable to claims for award under IRC section 7623. The regulations also provided guidance on the determination and payment of awards; and defined key terms used in IRC section 7623. Finally, the regulations confirmed that the Director, officers, and employees of the Whistleblower Office are authorized to disclose return information to the extent necessary to conduct whistleblower administrative proceedings.

February 2018

On February 9, 2018, Section 41108 of the Bipartisan Budget Act of 2018 (BBA 2018) amended IRC section 7623, which added a new subsection:

(c) Proceeds – For purposes of this Section, the term ‘proceeds’ includes –

1. penalties, interest, additions to tax, and additional amounts provided under the Internal Revenue laws, and
2. any proceeds arising from laws for which the Internal Revenue Service is authorized to administer, enforce, or investigate, including
 - A. criminal fines and civil forfeiture, and
 - B. violations of reporting requirements.

BBA 2018 also amended IRC section 7623(b)(5)(B) to limit IRC section 7623(b) to cases in which the “proceeds” in dispute exceed \$2,000,000.

July 2019

On July 1, 2019, Section 1405(a) of the TFA 2019 amended IRC sections 7623 and 6103 to add several important provisions to help improve whistleblower service and to ensure the continual enforcement of the tax laws in a fair and impartial manner. In addition, TFA 2019 codified protections for whistleblowers against retaliation.

Whistleblower Claim Process Overview

Figure 1 illustrates the IRS whistleblower claim process with general time frames for various stages of the process. This outline demonstrates how there can be such a disparity in processing times of different claims.

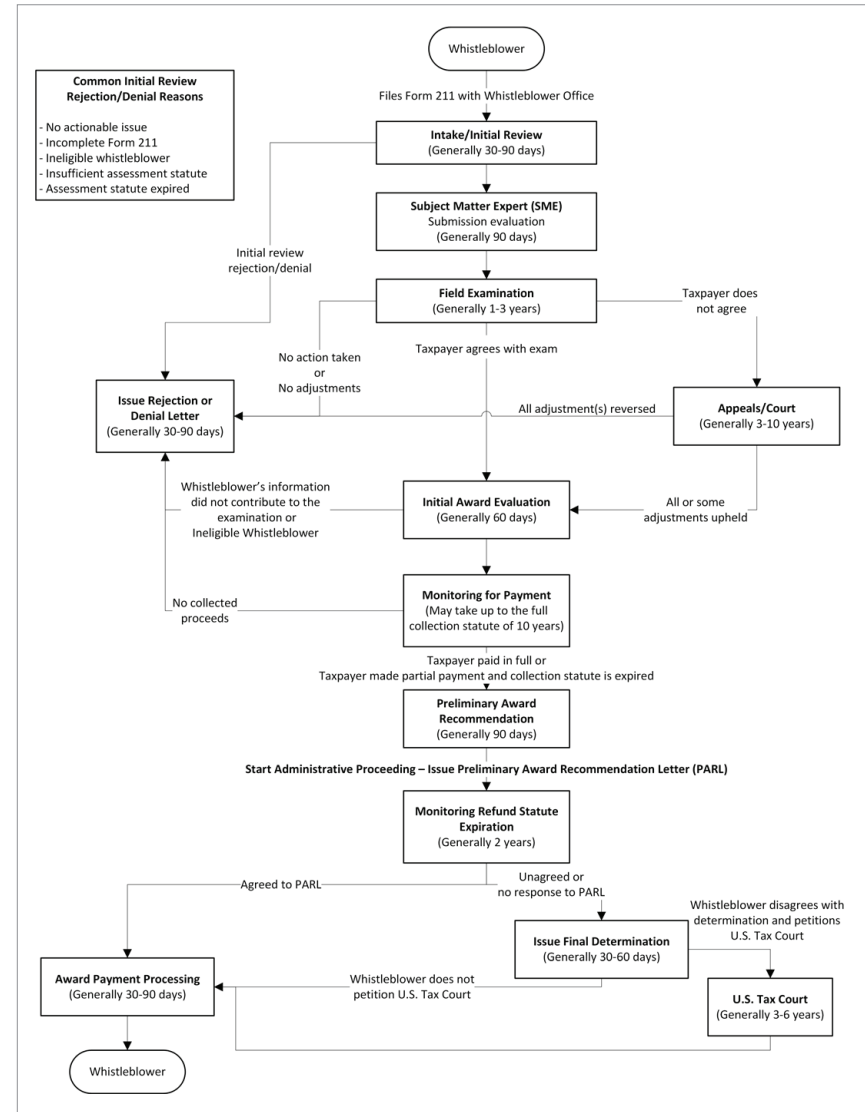
A claim generally has a shorter cycle time from receipt of the Form 211 to payment of the award if the taxpayer agrees at the closure of the examination, if the taxpayer promptly pays the assessment, and if the whistleblower agrees with the award determination.

Claim processing delays may occur if the examination is expanded into multiple years/related entities, if the taxpayer disagrees and appeals/litigates the assessment, if the taxpayer takes the full collection statute of limitations time to pay in full, if the examination issues have a longer refund statute instead of the general two years, or if the whistleblower litigates the award determination.

Other contributing factors to claim processing delays include instances of multiple whistleblowers and delayed submission of supplemental information. In cases of multiple whistleblowers involving a single administrative or judicial action, the claim cannot be paid until either all whistleblowers agree with their determination or litigation by any/all of the whistleblowers is resolved. If a whistleblower submits supplemental information after the actions have concluded or during the litigation of their award determination, then the claim processing is delayed.

On March 27, 2020, the Coronavirus Aid, Relief and Economic Security Act (CARES 2020) was signed into law. The enactment of CARES 2020 modified certain provisions with respect to Net Operating Losses (NOL). An NOL is created when a qualifying entity's excess tax deductions for the tax year exceeds its taxable income for that year. Under CARES 2020, an NOL from a tax year beginning in 2018, 2019, or 2020 can be carried back five years by any taxpayer entitled to an NOL deduction under IRC section 172. This may create a significant increase in the processing time for any claim with a tax year that falls within these carryback periods. The final determination of tax date for these periods are governed by the carryback years and the respective statutes for those years. If there are losses carried back, then additional time may be necessary to monitor for collection of proceeds. FY 2024 award processing and determinations continued to be impacted by CARES 2020.

Figure 1: Claim Processing Flowchart



Program Developments

Operations and Priorities

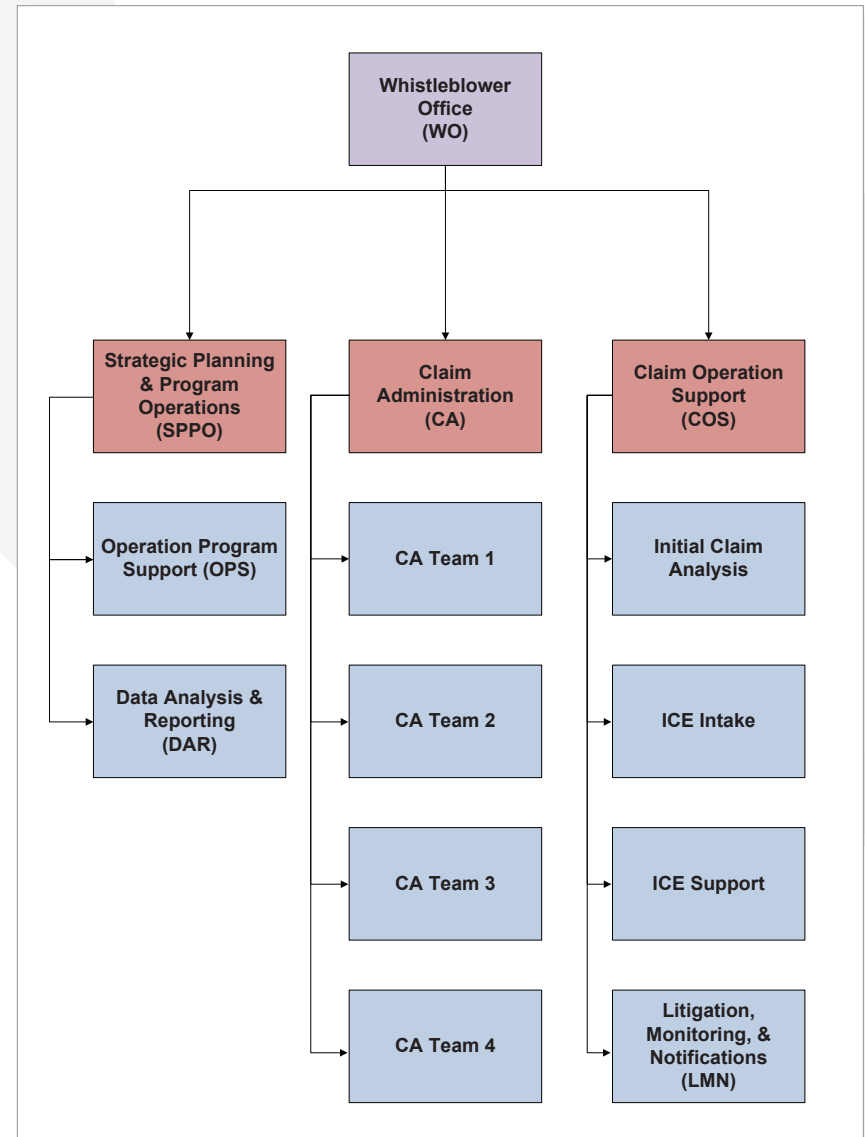
The IRS Whistleblower Office is responsible for administering claims for award filed by whistleblowers that identify taxpayers who may not be fully compliant with tax laws or other laws the IRS is authorized to administer, enforce, or investigate. The IRS is committed to improving the IRS Whistleblower Program by increasing our capacity to use high-value whistleblower information effectively, awarding whistleblowers fairly and as soon as possible, keeping whistleblowers informed of their claim's status and the basis for IRS decisions on claims, and strengthening our collaboration with stakeholders of the IRS Whistleblower Program.

We are taking steps to ensure the Whistleblower Office aligns with and supports efforts by other IRS business units to bring about compliance which is fair, efficient, and effective. For example, we will identify and prioritize whistleblower claims that provide insight into non-compliance by large corporations, large partnerships, high-income and high-wealth individuals, and claims related to complex, high-risk, and emerging issues along with the respective promoters/facilitators in those areas.

Staffing

In FY 2024, the Whistleblower Office expanded from 49 to 84 full-time employees and restructured the office (Figure 2 illustrates the organization of the Whistleblower Office). Part of this growth was from the realignment of the Initial Claim Evaluation (ICE) Team from the Small Business Self Employed operating division. The restructuring of the office, additional hiring, and realignment of the ICE team will help improve the program for all stakeholders by allowing greater integration, streamlined processes, and increased efficiencies.

Figure 2: Whistleblower Office Organization Chart



The Whistleblower Office is led by the Director of the Whistleblower Office. The Whistleblower Office has three Associate Directors – one over the Strategic Planning and Program Operations (SPPO) function, one over the Claim Administration (CA) function, and one over the Claim Operation Support (COS) function.

SPPO is responsible for administration of budget, personnel, staffing activities, and strategic planning for the WO. SPPO provides oversight of the activity performed by Data Analytics and Reporting (DAR) and Operation Program Support (OPS).

- DAR develops data collection requirements, performs data analysis, conducts data validations, and delivers reports to monitor key performance metrics. They complete Whistleblower Program federal tax and information filing requirements for whistleblower award payments, and support claim management system record and functionality.
- OPS develops and issues procedural guidance and technical analysis for administering the Whistleblower Program. They perform quality assurance reviews and develop technical and procedural training for the Whistleblower Program.

CA is composed of four teams. CA is responsible for oversight of claim administration activity and providing coordination with the operating divisions. The teams oversee the cases through examination, investigation, assessment, and collection of proceeds. They review the operating divisions' examination results to evaluate the whistleblower's contribution and perform award calculations for award recommendations.

COS is responsible for oversight of the claim intake and analysis process, oversight of the statutory requirements to notify whistleblowers when a claim is referred to the field, monitor and notify for payments, and notify whistleblowers about the status and stage of claims. This area includes two ICE Teams, the Litigation, Monitoring, and Notifications (LMN) team, and the Initial Claim Analysis (ICA) team.

- ICE Intake is responsible for intake of correspondence from whistleblowers and submitted Forms 211. They are primarily responsible for building claims, acknowledgment letters, and rejection/denial letters. When claims are selected, the team establishes controls, routes administrative claim files to the appropriate field operations, and issues statutory required referred to audit letters.
- ICE Support monitors claims in the field, performs the initial review of Forms 11369, and generally maintains open IRC section 7623(a) awards administrative claim files and all closed administrative claim files. The team monitors for collected proceeds and refund statute dates, prepares the award calculation worksheet, and documents the whistleblower's tax compliance for IRC section 7623(a) claims. They also coordinate with Corporate Performance and Budget Execution Office requesting funds to pay all approved awards.
- LMN coordinates information requests from Counsel, monitors claims in litigation, monitors payments resulting from assessments based on whistleblower information, and issues notification letters to whistleblowers once a payment has been made and responds to requests for notification on the status and stage of a claim.
- ICA will analyze information submitted by whistleblowers in support of a claim for award, identifying and prioritizing referral of credible, specific, actionable claims that align with the enterprise strategic priorities and goals, and reject claims that do not include actionable allegations.

Outreach

The Whistleblower Office maintains a page on the IRS Intranet for IRS personnel and provides articles for internal newsletters and speakers for professional education events. There is also a dedicated page² on the IRS website, [irs.gov](https://www.irs.gov/whistleblower), that provides information for the public about the IRS Whistleblower Program. The website includes links to the final regulations, the Form 211, and contains other useful information for whistleblowers. Individuals can sign up to receive IRS Whistleblower Program news³.

National Whistleblower Day each year is celebrated on July 30th. On July 30, 2024, the IRS Whistleblower Office Director spoke at the National Whistleblower Day event held in the U.S. Senate's Kennedy Caucus Room. The event highlighted the achievements of whistleblowers and featured discussions by whistleblower advocates and several federal whistleblower program directors.

On July 31, 2024, the IRS Whistleblower Office hosted a delegation of foreign officials and whistleblower advocates along with U.S. State Department employees, who also participated in the National Whistleblower Day event at the Senate. At the meeting, delegates had the opportunity to meet with the IRS Whistleblower Office, Criminal Investigation, and the Office of Chief Counsel to learn about the IRS Whistleblower Program.

Additionally, in FY 2024, the Whistleblower Office Director presented at two Anti-Fraud Coalition Conferences (October 2023 and September 2024), and at state Bar/CPA Tax Conferences.

² <https://www.irs.gov/whistleblower>

³ <https://www.irs.gov/newsroom/e-news-subscriptions>

Legislative and Administrative Recommendations

The TRHCA 2006 requires the IRS to include any legislative or administrative recommendations regarding IRC section 7623 and its application in the Annual Report to Congress. The following legislative and administrative recommendations are not intended to be an exhaustive listing of all possible recommendations. Rather, these recommendations are the highest priority based on risks, program impact, and other considerations.

Legislative and Administrative Recommendations

Allowing information sharing within government could enhance IRS ability to use information and pay awards

The Whistleblower Office determines awards when the Secretary proceeds with an action based on a whistleblower's information and collects proceeds. IRC section 7623(c) defines "proceeds" to include amounts collected outside of Title 26, meaning that other agencies or government entities may be a source of proceeds. The Whistleblower Office has no express investigatory ability to acquire information from these other agencies or government entities, despite their potential involvement in an action for which an award is payable. Statutory provisions giving the Whistleblower Office investigatory authority would ensure the Whistleblower Office can appropriately determine mandatory awards on proceeds under IRC section 7623(c).

Separately, the Whistleblower Office faces limitations on the information it can share with other agencies and government entities. This includes the Department of Labor, acting in its anti-retaliation enforcement role under IRC section 7623(d), and other government agencies applying separate, but at times interrelated, whistleblower provisions. Provisions that would allow information sharing within the federal government, such as an amendment to IRC section 6103 that clearly adds an exception permitting disclosures to the Department of Labor in anti-retaliation matters, for purposes of applying the whistleblower provisions would enhance the IRS's ability to use information and pay awards under IRC section 7623.

Rules on access to and disclosure of taxpayer information could provide stronger protection for taxpayers

Since FY 2010, the Whistleblower Office's Annual Reports have noted concerns regarding the disclosure of taxpayer information to whistleblowers. The changes to IRC section 6103(k)(13) enacted as part of TFA 2019, summarized in Table 3 below, provided some helpful clarification regarding the government's authority to disclose certain taxpayer information to whistleblowers regarding notice of referrals to examination related to their claim, status and stage of examination, and payments of tax liabilities related to their claim. However, the Whistleblower Office and Chief Counsel litigators continue to face challenges in determining which information from a target taxpayer's files may legally be disclosed to a whistleblower. These challenges were exacerbated by the Tax Court opinion in the case *Whistleblower 972-17W v. Commissioner*, 159 T.C. 1 (2022), in which the Tax Court held that in certain whistleblower appeals, IRC section 6103(h)(4)(A) allows the disclosure of a much greater portion of the target taxpayer's returns and return information than the IRS had previously disclosed in these cases, including some returns and return information that may not be directly related to resolving an issue in the case. Complying with the Tax Court's interpretation of IRC section 6103 in *Whistleblower 972-17W* creates further concerns for the Whistleblower Office in that sometimes this interpretation authorizes greater disclosures of taxpayer information when a whistleblower requests to review the administrative claim file in a whistleblower administrative proceeding, whereas previously the Whistleblower Office had only disclosed information directly related to the preliminary award recommendation.

At the heart of the IRS's concerns is that IRC section 6103 does not prohibit whistleblowers from redisclosing third-party return information disclosed by the Whistleblower Office during appointments to review the administrative claim file pursuant to Treas. Reg. section 301.7623-3(c) (5), nor by the Office of Chief Counsel during Tax Court proceedings. Notably, the taxpayers identified in whistleblower claims are not parties to whistleblower proceedings, and as such, they typically do not know that their confidential returns and return information may be disclosed to whistleblowers.

In Tax Court, the only limits to the re-disclosure of returns or return information by the whistleblower are those that a judge may choose to impose in a particular case. The Tax Court will typically issue a protective order at the request of the parties, prohibiting the whistleblower from using the third-party tax information provided by the IRS in another matter. However, such orders are not statutorily required, and while some violations of these orders have come to the attention of the IRS and the Court, others may not. Moreover, enforcement of the protective order requires additional effort by Chief Counsel attorneys, often long after the point at which a case would otherwise be closed.

In sum, the IRC includes no legal restrictions on whistleblowers concerning the re-disclosing of third-party taxpayer information shared with them during administrative and judicial processes, and does not provide whistleblower-specific disclosure standards for determining the extent to which third-party return information should be disclosed. The Whistleblower Office has previously proposed legislative language for an amendment to IRC section 6103 to address these issues and understands that this proposal remains under consideration.

Statutory clarification needed on submitting information and claiming awards

IRC section 7623 provides for awards, in some cases mandatory, when the IRS proceeds with an action based on a whistleblower's information. The mandatory award provisions require that a whistleblower's information be brought to the Secretary's attention and submitted under penalty of perjury. Additionally, the off-Code provisions in TRHCA 2006 establishing the Whistleblower Office require the Whistleblower Office to be responsible for initial processing of whistleblower information by providing that the Whistleblower Office "shall analyze the information received... and either investigate the matter itself or assign it to the appropriate Internal Revenue Service office." The Whistleblower Office understands the law to require a whistleblower to file a claim with the Whistleblower Office, bringing their information to the Secretary's attention before the IRS proceeds with an action based on the whistleblower's information.

While information comes into the IRS from a wide variety of sources, relatively few individuals that provide information to the IRS do so with the intent to claim an award. The claim for award is the only trigger available to the IRS for classifying an individual as a whistleblower for purposes of IRC section 7623. The claim for award also allows the Whistleblower Office to contemporaneously track the IRS's use of whistleblower information, and proactively manage the IRS Whistleblower Program. The Tax Court has held that a whistleblower can qualify for an IRC section 7623(b) award by providing information to an IRS operating division or other Federal agency before filing a claim with the Whistleblower Office. See *Whistleblower 21276-13W v. Commissioner*, 144 T.C. 290, 300 (2015). Whistleblowers may understand this limited holding to provide for an open-ended period to file a claim with the Whistleblower Office based on information provided to the IRS.

IRC section 7623(b)(3) currently refers to a “claim for award” without providing any further specifics. Clarifying the statutory claim filing requirement by linking it to a whistleblower’s information submission would strengthen the IRS Whistleblower Program by ensuring that Whistleblower Office resources are devoted to processing whistleblower information and maintaining a contemporaneous record of the IRS’s use of whistleblower information. This would also ensure whistleblowers are properly classified as such and immediately receive all the whistleblower rights and protections afforded by the law when they submit information.

Significant administrative resources must be allocated to claims involving information not used by the IRS

The Whistleblower Office and IRS use significant resources to address repeat claim filings from the same individuals, who continue to submit information to the IRS after being informed that the agency is unable to pursue their information. The administrative burdens of these repeat claims far outweigh any benefit of the information to the IRS.

The Whistleblower Office must expend resources responding to these claimants (often repeatedly), maintaining records, and engaging in litigation to defend an administrative, enforcement decision not to pursue the information provided. The Tax Court’s review of any dispositive communication issued by the Whistleblower Office compounds the administrative burden of these claims on the agency.

Inclusion in the Treasury Department’s 2024-2025 Priority Guidance Plan

Each year, the Treasury Department’s Office of Tax Policy and the IRS use the Guidance Priority List to identify and prioritize tax issues that should be addressed through regulations, revenue rulings, revenue procedures, notices, and other published administrative guidance. The IRS Whistleblower Program has a project included in the initial version of the Priority Guidance Plan for 2024-2025.⁴

⁴ The Priority Guidance Plan can be obtained from the IRS website at <http://www.irs.gov/uac/Priority-Guidance-Plan>.

IRS Whistleblower Program Results

Under IRC section 6103, returns and return information are confidential, unless an exception applies. There is no exception in IRC section 6103 that permits the publication of data on identifiable, individual whistleblowers. The IRS may, however, disclose information in aggregate form when the data cannot be associated with, or otherwise identify a taxpayer (or whistleblower). In compliance with these disclosure rules, summary data on awards paid, receipts, closures, and claim status appear in this report.

Awards Paid, FY 2024

Table 1: Amounts Collected and Awards Under IRC section 7623, FY 2024

	IRC section 7623(a)	IRC section 7623(b)	Total
Number of Awards	84	21	105
Claims Numbers Related to Awards	225	475	700
Dollar Amount of Awards Paid	\$3,000,858	\$120,451,124	\$123,451,982
Proceeds Collected for Awards Paid ⁵	\$17,217,364	\$457,459,645	\$474,677,009
Awards as a % of Proceeds Collected	17.4%	26.3%	26.0%

NOTE: Data reported as of September 30, 2024

Table 1 provides information on awards paid and collections attributable to whistleblower information, prior to the sequestration reduction described below. In FY 2024, while only 20% of the number of award payments made involved IRC section 7623(b) claims, the IRC section 7623(b) claims comprised over 97% of the award amount paid. Over 89% of the awards paid (\$109.4 million) in FY 2024 were payments for disaggregated award determinations – payments the Whistleblower Office was able to make early under the Whistleblower Office’s disaggregation policy.

There was an additional \$38.3 million of uncollected assessments for claims closed in FY 2024. These are amounts assessed and attributable to the whistleblower but ultimately uncollected. If these were collected this would have equated to an additional \$5.75 million to \$11.5 million in awards based on a 15-30% award percentage. However, since the statute of limitations for collection has expired, no future collection of the proceeds is possible. Because these proceeds were not collected, these amounts were not included in the award determinations or the figures above. Uncollected proceeds in FY 2024 significantly improved compared to FY 2023’s \$88.6 million in uncollected proceeds.

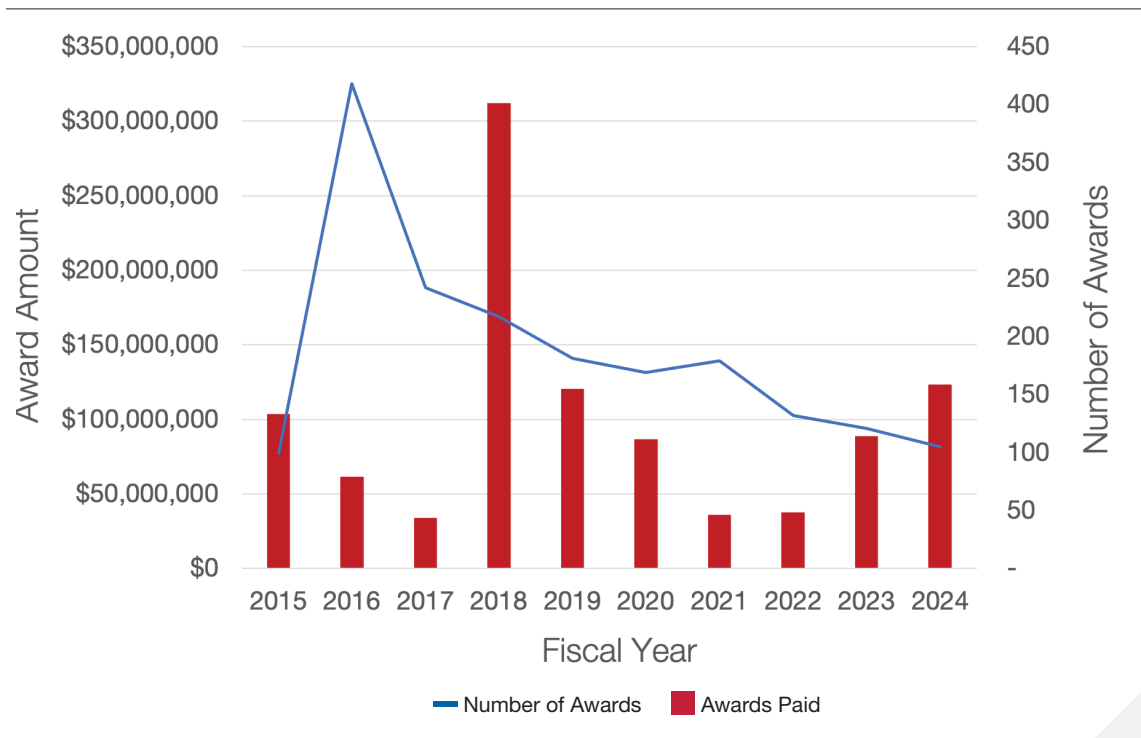
⁵ The administrative closures, defined in Closure Reasons for FY 2024, had an additional \$1.8 million in proceeds collected. These are claims ready for an award determination/ payment but unable to be processed because of the reason for the underlying administrative closure. These amounts were not counted in these award totals and will not be counted until the underlying awards are paid.

Pursuant to the requirements of the Budget Control Act of 2011, as amended by the American Tax Relief Act of 2012, whistleblower award payments under IRC section 7623 are subject to sequestration. As applied to payments under IRC section 7623, the required reductions in FY 2024 were 5.7% of the amount that would otherwise have been payable. Sequestration reductions of over \$7.0 million were applied to awards paid during FY 2024.

Figure 3 provides a ten-year lookback on the number of awards in each fiscal year and the dollar amount (in millions) for each of the respective years. FY 2024's \$123.5 million is the third highest year in the program's history behind FY 2018's \$312.2 million and FY 2012's \$125.4 million. While the number of awards has trended down that number does not include all the related claim numbers included in the determinations. In FY 2024, the 105 awards were based on determinations involving 700 individual claim numbers. This was the third highest year in program history behind FY 2023's 1,234 and FY 2016's 761 claim numbers. The figure also illustrates that the number of awards does not necessarily correlate with the dollar amount of the awards paid in the year. In FY 2016, there were 418 awards totaling \$61.4 million. In FY 2018, there were 217 awards totaling \$312.2 million. The number and amounts of awards each year can vary significantly, especially when a small number of high-dollar claims are resolved in a single year.

The year in which an award is paid is generally not the year in which collections occurred because the IRS must wait until there is a final determination of tax, which means that the taxpayer has exhausted all appeal rights and the taxpayer no longer can file a claim for refund or otherwise seek to recover the proceeds from the government.

Figure 3: Ten-Year Award Comparison



IRC Section 7623 Payment and Claim Processing Analysis, FY 2024

The Whistleblower Office strives to issue award payments as promptly as circumstances permit. Treasury Regulation section 301.7623-4, which governs payment of whistleblower awards, does not permit issuing the payment until there has been a final determination of tax with respect to the action(s), the Whistleblower Office has determined the award, and either all appeals of the Whistleblower Office's determination are final or the whistleblower signed the waiver agreeing to the determination. The Whistleblower Office measures timeliness of the payments based on how many days it takes to issue payment once these requirements are met.

Figure 4: Average length of time it takes to issue payment for IRC section 7623(b), FY 2022-2024

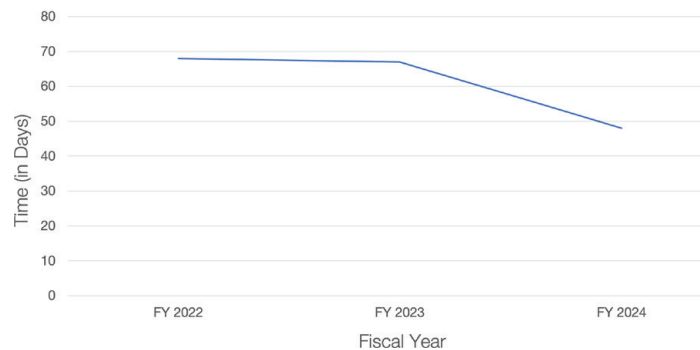


Figure 4 provides the average length of time it took the Whistleblower Office to issue payment for IRC section 7623(b) awards once all of the requirements of Treasury Regulation Section 301.7623-4 were met for FY 2022 through 2024.

In FY 2024, the IRC section 7623(b) awards were issued, on average, 48 days of the date when all regulatory requirements were met. This was a 28% improvement over FY 2023.

Figure 5: Average Years from Claim Receipt to Award Payment by Claim Type, FY 2024

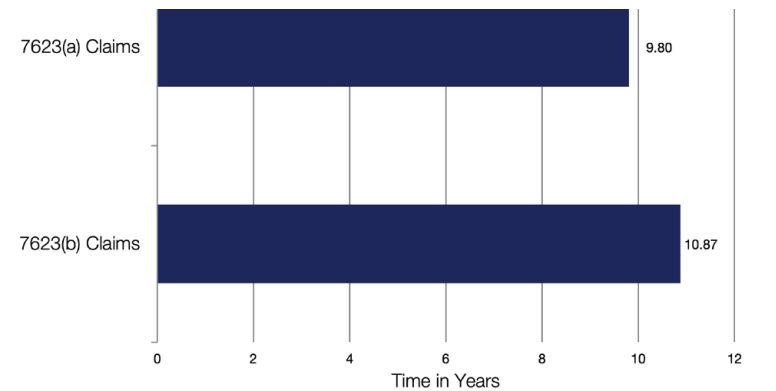


Figure 5 provides the average years from claim receipt to award payment for IRC section 7623(a) and IRC section 7623(b) awards in FY 2024.

Average claim processing time for IRC section 7623(b) award payments made during FY 2024 decreased by 3.7% from the prior year and average claim processing time for IRC section 7623(a) award payments decreased by 5.5%. Claim processing time is measured by comparing the date the Form 211 is received (start date) and the date the award is paid (end date). There is a high likelihood that the average claim processing times will increase as claim inventory continues to age while the Whistleblower Office awaits audits, exams, investigations, appeals, tech services, collection, statutes to expire, and whistleblower litigation.

Figure 6: IRC section 7623(b) Average Award Claim Processing Time (in Years) by Process

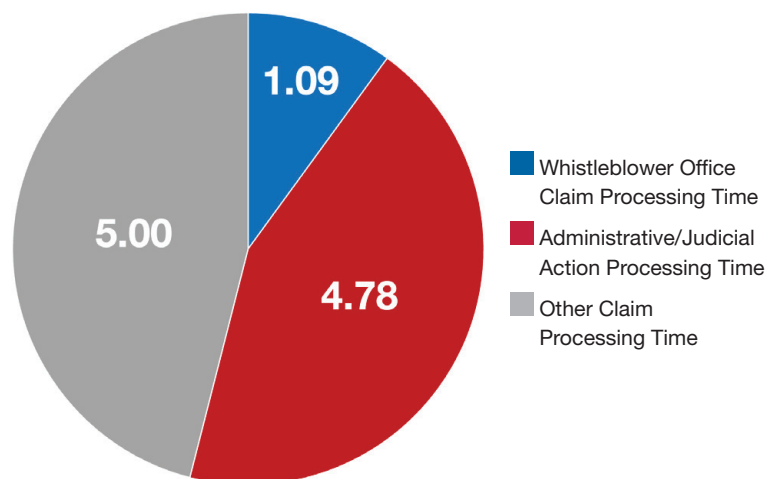


Figure 6 provides additional analysis of average award claim processing times for IRC section 7623(b) awards in FY 2024. The average award claim processing time is broken into three categories:

Whistleblower Office Claim Processing Time, Administrative/Judicial Action Processing Time, and Other Claim Processing Time.

Whistleblower Office Claim Processing Time includes evaluating how the whistleblower's information contributed to the administrative and judicial actions, determining proceeds, calculating the award, the administrative proceeding for the award, and making the award determination.

Administrative/Judicial Action Processing Time includes examination/investigation time and target taxpayer appeals and litigation time.

The Other Claim Processing Time includes the collection time, time spent waiting for the refund statute to expire, and whistleblower litigation of the award determination.

These processes do not necessarily transpire in a consecutive manner. For example, a claim may go from an audit in the field (which is counted as administrative/judicial action processing time) to the Whistleblower Office to review how the whistleblower's information contributed to the action (which is counted as Whistleblower Office Claim Processing Time). After that, the claim may go back into an Administrative/Judicial Action Process if the audit was expanded to a new cycle, or it may go to Other Claim Processing to monitor for the collection of proceeds. Then it could go back to the Whistleblower Office for Award Evaluation (calculating the award, creating the preliminary determination, etc.). The 1.09 years of Whistleblower Office Claim Processing Time is not just time spent once all the administrative actions are complete and proceeds are collected, it includes time spent working on the claim as it moves between other processes and stages of the claim's lifecycle to ensure adequate recordation of the whistleblower's contribution to the actions taken. This year, it took an average of 48 days to issue the payments once all the regulatory requirements were met. This accounted for nearly 1/8th of the Whistleblower Office Claim Processing Time.

The Whistleblower Office analyzed the IRC section 7623(b) awards paid during FY 2024 to evaluate the date the Preliminary Award Determination Letter (PARL) for IRC section 7623(b) claims was issued and measured it against 12 months after the first date on which:

- All of the proceeds resulting from actions subject to the award recommendation have been collected, and either:
 - The statutory period for filing a claim for refund has expired, or
 - The taxpayers subject to the actions and the Secretary have agreed with finality to the tax or other liabilities for the periods at issue, and either the taxpayers have waived the right to file a claim for refund or any claim for refund has been resolved.

For the IRC section 7623(b) awards paid in FY 2024, the PARL was issued on average 8 days prior to the date when all the above requirements were met.

Figure 7: Claim Processing Breakdown from Claim Receipt to Award Payment by Claim Type, FY 2024

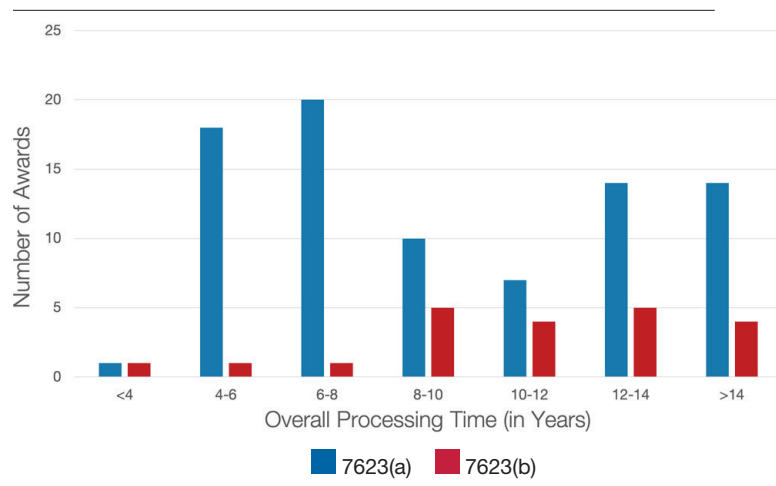
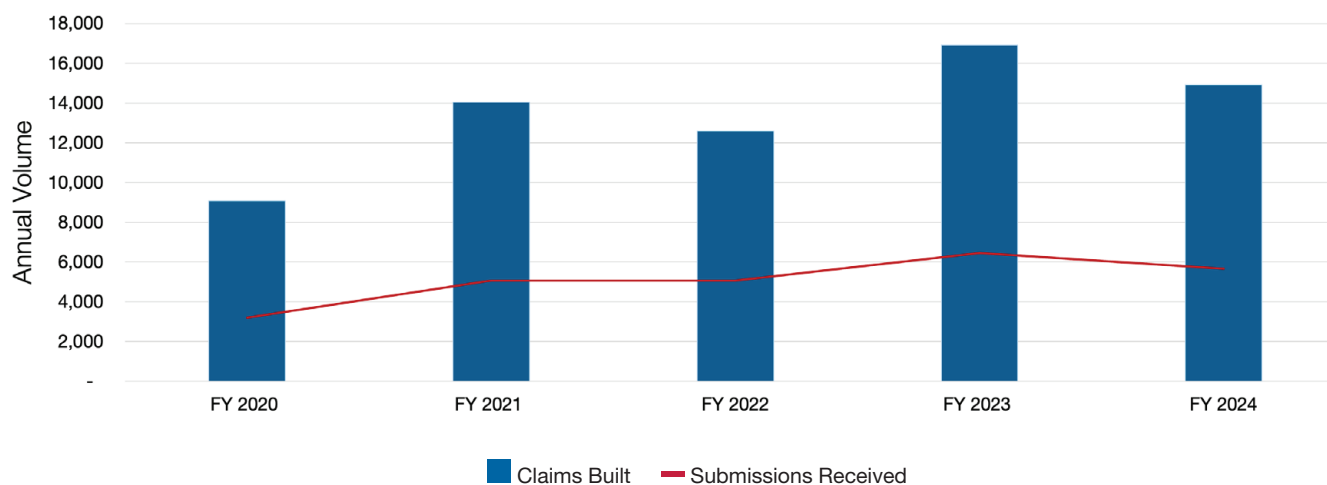


Figure 7 provides a further breakdown of the overall processing time (in years) from claim receipt to award payment for each IRC section 7623(a) and IRC section 7623(b) award paid in FY 2024.

Figure 8: 5-Year Comparison of Claims Built and Submissions received



Claim Receipt and Processing in FY 2024

In FY 2024, the Whistleblower Office built 14,926 claim numbers from 5,660 submissions. On average, the new submissions were processed within 14 days of the date the Whistleblower Office received the submission.

Figure 8 provides a comparison of claims built and submissions received from FY 2020 through 2024. The actual number of Forms 211 received may be higher than the number of submissions received. Generally, the Whistleblower Office assigns a claim number to each taxpayer related to the whistleblower's claim.

A whistleblower's submission may contain a single Form 211 identifying a single taxpayer (which would be counted as one submission and one claim number built), a single Form 211 identifying multiple taxpayers (which would be counted as one submission and multiple claim numbers built – one per taxpayer), or multiple Forms 211 identifying multiple taxpayers (which may be counted as one submission, if submitted together, with multiple claim numbers built – one per taxpayer).

The submissions received and claims built were up in FY 2024 by 14% and 13%, respectively, compared to the average of the prior four years.

Ten Most Common Allegations Submitted in FY 2024

Table 2: Ten Most Common Allegations Submitted in FY 2024

Ranking	Allegation
1	Unreported/Under Reported Income
2	General Allegations of Fraud, Tax Fraud, Wire Fraud, Insurance Fraud, etc.
3	Overstated or False Deductions
4	Failure to File Tax or Information Return
5	Under Reported Wages/Cash Under the Table
6	Employment Tax Issues
7	Money Laundering
8	International/Offshore
9	Incorrect Capital Gains Treatment
10	Tax Exempt Entity Violations

NOTE: Data reported as of September 30, 2024

Table 2 displays the ten most common allegations submitted on Form 211 for FY 2024.

Authorized Disclosures Made Under IRC section 6103(k)(13) in FY 2024

Table 3 explains the three types of authorized disclosures the Whistleblower Office made under IRC section 6103(k)(13) which was enacted as part of the TFA 2019 on July 1, 2019. The Whistleblower Office's disclosure responsibilities are as follows:

- Referred for an Audit or Exam Notice – A notice to the whistleblower if the information they provided has been referred for an audit or examination,
- Payment of Tax Notice – A notice to the whistleblower if a payment of tax is received for a tax liability related to information provided by the whistleblower, and
- Status and Stage Notice – A notice to the whistleblower on the status and stage of any action related to the information provided by the whistleblower.

The Referred for an Audit or Exam notice is mailed by the Whistleblower Office when an operating division notifies the Whistleblower Office a Form 211 is being sent out to the field for an audit or examination. The statute requires the IRS to issue this letter no later than 60 days after the Form 211 has been referred for an audit or examination. The Payment of Tax notice is sent by the Whistleblower Office after it determines a payment of tax has been received on an assessment related to information provided by the whistleblower. Statute requires the IRS to issue this letter no later than 60 days after the payment of tax has been received. Subject to the requirements and conditions prescribed by the Secretary, the Status and Stage notice is sent out as a response to a whistleblower's written request for status and stage information. The Whistleblower Office established a target timeframe to issue the Status and Stage notice within 90 days of the date of receipt of the whistleblower's written request for status and stage information. All notices are provided to the whistleblower. If the whistleblower has a Power of Attorney (POA), then a copy of the notice may be provided to the person holding the POA.

Table 3: Authorized Disclosures Made Under IRC 6103(k)(13) in FY 2024

Disclosure Purpose	# of Disclosures Made	% Timely
Referred for an Audit or Exam Notice	1,942	94%
Payment of Tax Notice	1,457	70%
Status and Stage Notice	2,247	95%
Totals	5,646	

NOTE: Data Reported as of September 30, 2024.



Figure 9: Number of Whistleblowers by Geographic Region

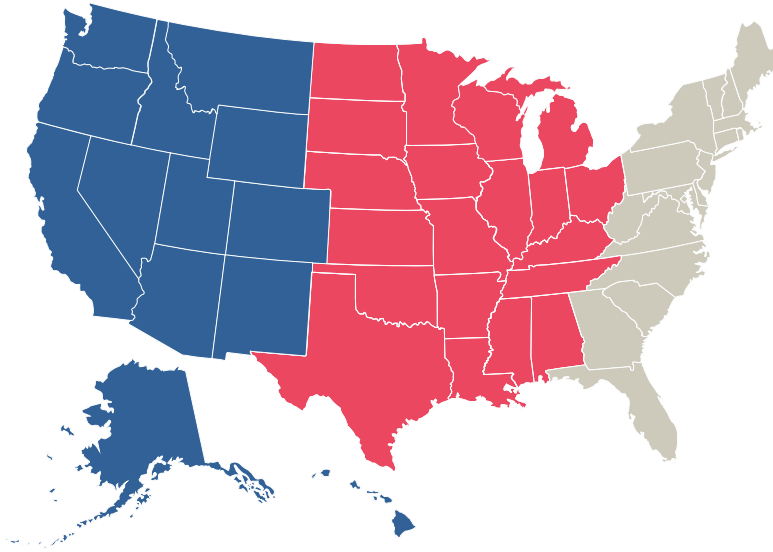


Figure 9 illustrates the geographic location of all whistleblowers based in the United States by region for claims filed in FY 2024. The regions consist of the Western, Central, and Eastern geographic locations. The data counts a distinct whistleblower only one time, regardless of whether the whistleblower submitted numerous claims throughout the fiscal year or filed a claim in conjunction with other whistleblowers.

Region	# of Whistleblowers
Western	1,203
Central	1,438
Eastern	1,679

Figure 10: Number of Whistleblowers by Geographic Region (Worldwide)

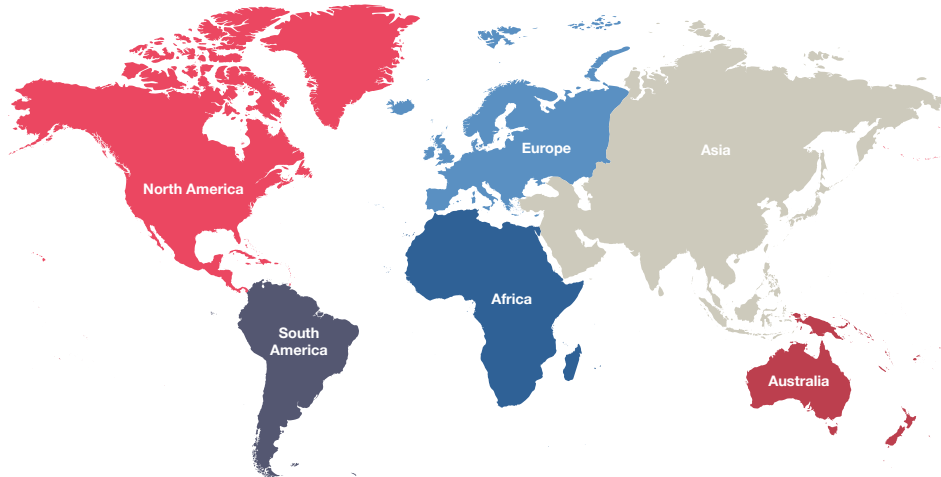


Figure 10 shows the geographic location by continent of all whistleblowers for claims filed in FY 2024. The data counts a distinct whistleblower only one time, regardless of whether the whistleblower submitted numerous claims throughout the fiscal year or filed a claim in conjunction with other whistleblowers.

Region	# of Whistleblowers
Africa	0
Asia	29
Australia	3
Europe	157
North America	4,352
South America	0

Open IRC section 7623(a) and 7623(b) Claims

Table 4: Status of open IRC section 7623(a) and 7623(b) Claims

Processing Phase	IRC section 7623(a)	IRC section 7623(b)	Total
Intake/Classification	1,705	282	1,987
Operating Division Field ⁶	3,100	2,917	6,017
Operating Division Field Suspense ⁷	8,279	4,755	13,034
Taxpayer Appeals/Litigation	181	444	625
Collection Suspense ⁸	2,774	1,385	4,159
Preliminary Award Evaluation	781	2,496	3,277
Interim Award Assessment	1,678	411	2,089
Award Suspense	315	184	499
Final Review	22	4	26
Whistleblower Litigation ⁹	39	100	139
Total	18,874	12,978	31,852

NOTE: Data reported as of September 30, 2024

Table 4 reflects a count of the open IRC section 7623(a) and IRC section 7623(b) Claims in the various processing phases as of September 30, 2024. Open inventory increased by 1,717 claims (5.7%) from FY 2023.

⁶ The Whistleblower Office is aware of claims in this status with adjustments attributable to the whistleblower and proceeds collected totaling hundreds of millions of dollars. The Whistleblower Office is working closely with the operating divisions on these claims to monitor when the administrative and judicial actions will be finalized. These proceeds are not counted or reported until their respective awards are paid.

⁷ Some claims in this status have already completed their administrative and judicial actions and the taxpayers have fully paid. The Whistleblower Office is reviewing these claims to determine whether the claim(s) can be disaggregated for earlier payment. As of September 30, 2024, the claims in this status had hundreds of millions in proceeds collected. These proceeds are not counted or reported until their respective awards are paid.

⁸ As of September 30, 2024, the Whistleblower Office is monitoring for collection of several billions in assessed amounts related to whistleblower information.

⁹ There are closed claims in Whistleblower Litigation. Table 4 only identifies open claims.

Description of Processing Phases

Intake/Classification: Includes claims assigned to the ICE Team and the operating division classification functions. The primary function of this process is to evaluate the whistleblower's allegations to determine whether the Form 211 is complete, related to an existing claim, build the claim, assign the claim to the operating division classification function, and evaluation by the operating division to decide whether the information should be forwarded to the operating division subject matter expert and administrative action function.

Operating Division Field: Includes claims assigned to the operating division subject matter experts and administrative action functions (such as examination or investigation).

Operating Division Field/Suspense: Includes claims waiting for the administrative or judicial action of a related claim to close. Claims submitted often include multiple taxpayers, potential related taxpayers, or are expanded to include additional taxpayers not identified by the whistleblower. All claims in this status are awaiting the outcome of related claims which are in another processing phase.

Taxpayer Appeals/Litigation: This process involves the status on claims in which the taxpayer has sought review by the IRS appeals function or the courts.

Collection Suspense: These are claims with finalized assessments being monitored for collection of the proceeds. Claims are monitored on a monthly basis to determine whether payments of tax are made.

Preliminary Award Evaluation: Includes claims undergoing consideration of whether/how the whistleblower contributed to the action, calculating the recommended award percentage, preliminary award recommendation, and claims undergoing an administrative proceeding for an award determination (including rejections and denials).

Interim Award Assessment: Includes claims that are past the Preliminary Award Evaluation phase and the final determination is in process or issued. Includes all award determinations including rejections and denials.

Award Suspense: Includes claims waiting for the final determination of tax, guidance, and determination of final proceeds.

Final Review: Includes all award determinations, including rejections and denials, elevated to management for review and approval.

Whistleblower Litigation: Includes claims where the whistleblower has sought litigation regarding an award determination made on their claim. The awards for these claims cannot be paid until the appeals of the Whistleblower Office's determination are final.

Closure Reasons for FY 2024

Table 5: FY 2024 Closure Reasons, All Closures From Any Year of Receipt

Closure Reasons	Total Closures	% of Total Closures
Claim Denied - No Actionable Issue	9,651	73%
Claim Denied - Issues Below Threshold for IRS Action	1,451	11%
Claims Paid in Full	700	5%
Claim Denied - Short or Expired Assessment Statute of Limitations	613	5%
Claim Denied - Surveyed by Operating Division	230	2%
Anonymous Referred to Form 3949-A Program	152	1%
Claim Denied - Examination Resulted in "No Change" or Whistleblower Issues Resulted in "No Change"	128	Less than 1%
Claim Rejected - Failure to Sign Form 211 Under Penalties of Perjury, or Incomplete Form 211	91	Less than 1%
Closed - Failure to File Form 211	45	Less than 1%
Claim Denied - No Collected Proceeds (Uncollectible)	44	Less than 1%
Closed - Other	35	Less than 1%
Closed - Unable to Contact Whistleblower	25	Less than 1%
Administrative Error	21	Less than 1%
Deceased Whistleblower Claims	20	Less than 1%
Claim Denied - Information Already Known	9	Less than 1%
Claim Rejected - Ineligible Whistleblower	6	Less than 1%
Closed - Non-Compliant Whistleblower	0	0%
Total Closures	13,221	100%

NOTE: Data reported as of September 30, 2024

Table 5 provides a summary of the claim closures by closure reason for FY 2024. The data was grouped into similar categories and is displayed as a percentage of the total closures. In FY 2024, the Whistleblower Office closed 13,221 claims, a 11.1% decrease from FY 2023 closures.

Description of Closure Reasons

Claim Denied - No Actionable Issue: Claims assigned to and reviewed by the operating division classification functions. The operating division concluded information provided by the whistleblower was not actionable.

Claim Denied - Issues Below Threshold for IRS Action: Claims assigned to and reviewed by the operating division classification functions. The whistleblower's information contained valid and legitimate issues but, due to limited resources, the IRS was unable to justify an action for the assessment potential of the issues.

Claims Paid in Full: Claims included in the award determinations for the awards paid in FY 2024.

Claim Denied - Short or Expired Assessment Statute of Limitations: Claims assigned to and reviewed by the operating division classification functions. The whistleblower's information contained valid and legitimate issues but the statute of limitations for making an assessment was either too short or expired at the time the information was reviewed by the operating division and the IRS was unable to take action on the information.

Anonymous Referred to Form 3949-A Program: Claims filed anonymously. The Whistleblower Office was unable to process the whistleblower's information because it did not identify a whistleblower. The information was sent as an information referral to the function that processes the Form 3949-A, Information Referral.

Claim Denied - Examination Resulted in "No Change" or Whistleblower Issues resulted in "No Change": Claims where the IRS took action on the whistleblower's information and either the entire action resulted in no change or action resulted in changes but not on the issues raised by the whistleblower.

Claim Rejected - Failure to Sign Form 211 Under Penalties of Perjury or Incomplete Form 211: Claims not signed under penalties of perjury, as required by IRC section 7623(b)(6)(C) or did not include sufficient information as outlined in Treasury Regulation Section 301.7623-1(c)(2) for the IRS to consider the claim.

Claim Denied - Surveyed by Operating Division: Claims that the operating division referred for an administrative action, but the field did not initiate action on the information.

Administrative Error: This is used when the Whistleblower Office inadvertently creates a duplicate record for an existing claim. All information is merged and recorded under the original claim number.

Claim Denied - No Collected Proceeds (Uncollectible): Claims where the IRS completed the administrative and judicial actions and the actions resulted in adjustments attributable to the whistleblower, but no proceeds were collected and statute of limitations for collecting the proceeds has expired.

Closed - Failure to File Form 211: Claims where an individual submits information with allegations of non-compliance with laws which the IRS is authorized to administer, enforce, or investigate but did not do so on a Form 211. The Whistleblower Office corresponded with the individual to request a Form 211 so the information can be considered a claim for an award, but a Form 211 was not received.

Claim Denied - Information Already Known: Claims where the operating division referred the whistleblower's information to a field group that currently had the target taxpayer under an open audit or investigation, but the field group was already aware of the issue/information raised by the whistleblower information.

Deceased Whistleblower: Claims ready for an award determination/payment, but the whistleblower was deceased, and the Whistleblower Office was unable to identify a point of contact for the estate in order to make the award determination/pay the award. This is an administrative closure. These claims will be reopened and processed if/when the Whistleblower Office is able to identify a point of contact for the estate. The Whistleblower Office is currently working with other functions in the IRS that specialize in processing/examining estate returns to get assistance with identifying the point of contact for the whistleblowers' estate.

Claim Rejected - Ineligible Whistleblower: Claims filed by individuals who are ineligible (under Treas. Reg. section 301.7623-1(b)(2)) to file a claim for an award under IRC section 7623.

Closed - Unable to Contact Whistleblower: Claims that were ready for an award determination/payment, but the Whistleblower Office was unable to contact the whistleblower after repeated attempts and the correspondence is being returned undeliverable. This is an administrative closure. These claims will be reopened and processed if/when the whistleblower contacts the Whistleblower Office.

Closed - Other: Claims that did not fall within one of the other specific closure reasons.

Closed - Non-Compliant Whistleblower: Claims that were ready for an award determination/payment, but the whistleblower has not filed their tax return and the whistleblower has not responded to the Whistleblower Office. This is an administrative closure. These claims will be reopened and processed if/when the whistleblower contacts the Whistleblower Office and either files their tax return or provides support for not having a filing requirement.