

Alert | Tax Controversy and Litigation



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Advancing the IRS Whistleblower Program

The director of the IRS Whistleblower Office (the Office) released the Office’s first multi-year operating plan outlining its guiding principles, strategic priorities, achievements, and efforts to advance the program. As part of its plan, the Office’s mission and vision statements were enhanced. The mission states it is to effectively administer the Whistleblower Program by ensuring:

- the IRS compliance functions receive and consider specific, timely and credible claims that identify non-compliance with the tax and other laws administered by the IRS;
- whistleblowers receive required notifications timely; and
- awards are fairly determined and paid

The IRS Whistleblower Office states its vision is “to effectively promote voluntary compliance and reduce the tax gap by providing excellent service to whistleblowers, taxpayers and other stakeholders.”

With the intention of making the Whistleblower Program a success, the plan is framed around six strategic priorities:

1. Enhance the claim submission process to promote greater efficiency.
2. Use high-value whistleblower information effectively.
3. Award whistleblowers fairly and as soon as possible.

4. Keep whistleblowers informed of the status of their claims and the basis for IRS decisions on claims.
5. Safeguard whistleblower and taxpayer information.
6. Ensure the workforce is supported with effective tools, technology, training, and other resources.

Each of these strategic priorities sets forth its priority efforts for 2025 and, separately, for 2026-2027.

Apart from increasing processing efficiencies, expanding the use of data analytics, adjusting staffing and other procedural efforts to enhance the program, the plan proposes significant improvements for whistleblower claimants. It updated and improved Form 211 (Application for Award for Original Information), including an updated list of alleged violations to select from, and includes a new option for multiple whistleblowers to file jointly. It is developing a digital portal to make claim submission easier. It also is developing a new approach for the initial analysis of claims to ensure high-value submissions are identified and prioritized to improve and speed up the evaluation of claims for awards.

The Plan and its implementation will make it easier and faster to obtain a reward while still preserving confidentiality and protection of whistleblower records and taxpayer information. It also provides for improved communication with whistleblowers during the pendency of their claims.

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