



# The Whistleblower Claim Process

## Who can get an award?

The IRS Whistleblower Office may pay money to individuals who send information about people or businesses that do not pay all of the tax that they owe. Only individuals may receive an award. The IRS is looking for specific and credible information and documentation. If the IRS uses the whistleblower's information, it can award that individual from 15 to 30 percent of the additional taxes, penalties, interest, and other amounts collected.

## How do you submit a claim for award?

- You must be an individual (not a corporation or partnership) to send a claim.
- You must send your claim on [IRS Form 211](#), *Application for Award for Original Information*.
- You must sign Form 211 under penalty of perjury.
- You must send all supporting documentation with the Form 211.
- You must mail (the IRS will not accept faxed or electronic claims) Form 211 to:

### **Internal Revenue Service**

Whistleblower Office - ICE  
1973 N. Rulon White Blvd.  
M/S 4110  
Ogden, UT 84404

## What happens to a claim after the IRS receives it?

When the Whistleblower Office receives a completed Form 211, an analyst evaluates the information and decides whether to refer the claim to the examination or investigation functions of the IRS for possible development. The functions decide whether they will open a case based on the whistleblower's claim. The IRS examination and investigation processes, including administrative and judicial appeals, are time-consuming. It frequently takes 5 to 7 years, or more, for the Whistleblower Office to make a decision about a claim.

## Additional Information

Find additional information about the rules for whistleblower awards in Internal Revenue Code Sections [7623\(a\)](#) and [7623\(b\)](#), and on the [Whistleblower Program](#) page at <http://www.irs.gov>.