

What Happens to a Whistleblower Claim for Award?



Steps in the process

- When the Whistleblower Office receives a claim on [IRS Form 211](#), *Application for Award for Original Information*, it reviews the claim for completeness, assigns a claim number and sends a letter to the whistleblower confirming receipt.
- If the Whistleblower Office analyst determines that the claim may have value, it is forwarded to the appropriate IRS operating division for review.
- The operating division may contact the whistleblower at this time to make sure that the IRS fully understands the issues raised by the whistleblower.
- If the operating division does not use the information, it sends the claim back to the Whistleblower Office, which closes it as a denial or rejection.
- If the operating division decides that the claim may have value, it forwards it to the field for examination or investigation.
- When the examination or investigation is finished, the field function tells the Whistleblower Office how they used the information from the whistleblower.
- The Whistleblower Office determines whether to pay an award based on how useful the information from the whistleblower was.
- If the Whistleblower Office decides to pay an award, it can only make the payment after the additional amounts are collected and the taxpayer has had a chance to appeal.
- The whole process can take five to seven years, or more, to complete.

Communicating with the IRS after a claim is submitted

- **Status of a claim**
Section 6103 of the Internal Revenue Code says that taxpayer returns and return information are confidential. In general, the Whistleblower Office may only tell whistleblowers if their claim is open or closed. When a claim is closed, the Whistleblower Office will tell whistleblowers if it decided that an award is payable (and the amount) or that their claim was denied. In most cases, the Whistleblower Office may not provide information about the action(s) taken in the taxpayer case.
- **Providing supplemental information**
Whistleblowers should submit all information when filing a Form 211 with the Whistleblower Office. Whistleblowers who need to submit additional information may send it to Internal Revenue Service, Whistleblower Office/ICE Team, 1973 N. Rulon White Blvd., M/S 4110, Ogden, UT 84404.
- **Updating contact information**
It is important for the Whistleblower Office to have current contact information for whistleblowers in case the IRS needs to reach them. Whistleblowers should send changes to their contact information to the Whistleblower Office as soon as possible to Internal Revenue Service, Whistleblower Office/ICE Team, 1973 N. Rulon White Blvd., M/S 4110, Ogden, UT 84404.

Confidentiality of the whistleblower

The IRS seeks to protect the identity of whistleblowers to the fullest extent permitted by law. Sometimes it may not be possible to continue the investigation or examination without revealing that there is a whistleblower or the whistleblower's identity. The IRS will contact the whistleblower before deciding whether to continue in such cases.