



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D C. 20224

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Affected IRM: 4.70.11.16

MEMORANDUM FOR ALL TAX EXEMPT AND GOVERNMENT ENTITIES (TE/GE)
EMPLOYEES

FROM: Edward Killen /s/ *Edward T. Killen*
Commissioner, Tax Exempt and Government Entities

SUBJECT: Interim Guidance on Whistleblower Claims

This memorandum issues guidance on procedural changes associated with the TE/GE Referral Submission Modernization effort, designed in support of the Servicewide Digital First Initiative, until IRM 4.70.11.16 is published. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: This memorandum clarifies that an informant submits Whistleblower (WB) claims on Form 211, Application for Award for Original Information at www.irs.gov/SubmitATip.

Background/Source(s) of Authority: GAO Audit GAO-16-155, published in February 2016, titled "IRS Referral Programs: Opportunities Exist to Strengthen Controls and Increase Coordination across Overlapping Programs" included several recommendations to bolster the IRS' ability to intake, process, and route referral information. As a result, the IRS Whistleblower Office (WO) was tasked to implement the Enterprise Referral Portal (ERP), a consolidated online referral submission tool with service-wide impact designed to improve operational efficiency and minimize duplicative or low-value referral information.

Procedural Change: Form 211, Application for Award for Original Information are submitted to the IRS at www.irs.gov/SubmitATip.

Effect on Other Documents: This guidance will be incorporated into IRM 4.70.11.16, TE/GE Examinations, Administrative Matters, Whistleblower Claims, two years from the date of this memo.

Effective Date: This memo is effective upon the date of issuance.

Contact: If you have any questions, please contact the Classification & Case Assignment, Classification Group 3 (CL3) Manager.

Distribution:
[IRS.gov \(http://www.irs.gov\)](http://www.irs.gov)

This memorandum uses ellipses (...) to show existing policy not changed and only shows the paragraphs with changes.

Update Internal Revenue Manual (IRM) sections:

- IRM 4.70.11.16(1) – Added reference to submission portal web address.
- IRM 4.70.11.16.4(1) – Added reference to submission portal web address.

**4.70.11.16 (MM-DD-YYYY)
Whistleblower Claims**

- (1) An informant submits Whistleblower (WB) claims on Form 211, Application for Award for Original Information, at www.irs.gov/SubmitATip.

**4.70.11.16.4 (MM-DD-YYYY)
Category “B” WB Claim Procedures**

- (1) A Category “B” case is one in which the proceeds in dispute exceed \$2,000,000. In the case of an individual, the individual's gross income must also be greater than \$200,000 for any taxable year subject to the action. An informant submits Whistleblower (WB) claims on Form 211, Application for Award for Award for Original Information, at www.irs.gov/SubmitATip.