



WHISTLEBLOWER OFFICE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE

April 1, 2026

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Affected IRM: 25.2.2

**MEMORANDUM FOR WHISTLEBLOWER OFFICE EMPLOYEES**

**FROM:** Erick Martinez /s/ *Erick Martinez*  
Acting Director, Whistleblower Office

**SUBJECT:** Factors for disaggregation

**Purpose:** The Whistleblower Office is clarifying the factors for disaggregation (listed in IRM 25.2.2.6.1.1) used by the Whistleblower Office when deciding whether to make separate determinations on individual action(s) within a claim submission. See Attachment 1 for the clarified factors for disaggregation. Please ensure that this information is distributed to all affected employees within your organization.

**Effect on Other Documents:** This guidance will be incorporated into the above IRM sections within two years of the date of this memorandum.

**Contact:** Whistleblower Office employees should follow existing procedures to elevate questions through their management chain.

**Attachment:**  
[Attachment 1](#) – IRM 25.2.2

cc: [www.irs.gov](http://www.irs.gov)

## **Attachment 1: IRM 25.2.2**

### **IRM 25.2.2.6.1.1**

#### **Factors for Disaggregation**

- (1) The primary factor for consideration of disaggregation is whether the proceeds resulting from the underlying action(s) are collected and finalized.
- (2) In addition to the primary factor, the Whistleblower Office will consider the following factors when deciding whether to disaggregate one or more actions from the claim submission for a separate determination:
  - a. Timing – Whether the resolution of the remaining other related actions in the claim submission will have a final determination of tax within the next 12 months.
  - b. Administrative burden – Evaluation of resources available and resources required to process the disaggregation.
  - c. Proceeds in dispute – Where the proceeds in dispute are currently less than \$2 million but could exceed \$2 million and become an IRC 7623(b) claim when all the related actions are completed.
  - d. Multiple or independent whistleblowers – The impact of a potential disaggregation on other whistleblower claim submissions by independent whistleblowers involving the same action.
  - e. Related actions – whether the individual action(s) considered for disaggregation from the claim submission are related actions, or have related actions, within the meaning of 26 CFR 301.7623-2(c).