



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.2.11

JULY 7, 2023

EFFECTIVE DATE

(07-07-2023)

PURPOSE

- (1) This transmits IRM 25.2.11, Information and Whistleblower Awards, Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims and contains information needed by Small Business Self Employed (SB/SE) Division, Ogden Campus Exam/Automated Underreporter (CEA) SB/SE Classification Team personnel.
- (2) This IRM section provides guidance for all SB/SE Campus Classifier Team employees and manager to follow when reviewing, classifying, and processing Form 211, Application for Award for Original Information, known as a whistleblower (WB) claim.

MATERIAL CHANGES

- (1) Material changes are listed in the table below.

IRM Section	Change Description
Purpose Statement	Removed new and clarified intended audience.
Entire IRM	Editorial Changes
Effect on Other Documents	Updated to show superseding IRM

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 25.2.11 dated July 24, 2020.

AUDIENCE

SB/SE Campus Classification Team personnel in Ogden CEA for reviewing, classifying, and processing Form 211, known as a WB claim.

Heather J Yocum
Acting Director, Exam - Field & Campus Policy
Small Business/Self-Employed

25.2.11

Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims

Table of Contents

25.2.11.1 Program Scope and Objectives

25.2.11.1.1 Background

25.2.11.1.2 Authority

25.2.11.1.3 Roles and Responsibilities

25.2.11.1.4 Program Management and Review

25.2.11.1.5 Program Controls

25.2.11.1.6 Terms/Definitions/Acronyms

25.2.11.1.7 Related Resources

25.2.11.1.8 Local Desk Procedural Guides

25.2.11.1
(07-07-2023)
Program Scope and Objectives

- (1) This IRM outlines the policy and procedures for reviewing, classifying, and processing Form 211, known as a WB claim, and must be strictly adhered to. Any deviation from this IRM must be approved by the Small Business/Self-Employed (SB/SE) Exam Headquarters - Field and Campus Policy (EFCP), Ogden CEA, and the Whistleblower Office (WO).
- (2) **Purpose:** This IRM section provides procedures for reviewing, classifying, and processing Form 211 claims, known as a WB claim, on behalf of the WO.
- (3) **Audience:** Ogden CEA Classification Team considering, working, receiving, or otherwise assigned a WB claim.
- (4) **Policy Owner:** EFCP, with review and approval by the WO.
- (5) **Program Owner:** Ogden CEA.
- (6) **Primary Stakeholders:** The Ogden CEA Campus Classification Team personnel, SB/SE ICE Team, Ogden CEA, EFCP, WO, and ALL other Operating Divisions and Functions impacted by these procedures. Stakeholders can provide input to the procedures and effects may include a change in work flow, additional duties, change in established time frames, or similar issues.
- (7) **Program Goals:** This guidance is provided to describe a variety of miscellaneous procedures to review, classify, and process Form 211 claims. By following the procedures in this IRM, users will be able to accurately and timely review, classify, and process claims. The WB claim is maintained in the e-Trak system and inventory is controlled within the e-Trak system. Reports should be run using the e-Trak system to validate time frames and program goals are on target.

25.2.11.1.1
(07-07-2023)
Background

- (1) The Tax Relief and Health Care Act of 2006 (TRHCA 2006) added IRC 7623(b), which enacted significant changes in the IRS award program for WBs.
- (2) The law requires the WO to analyze WB claim information submitted under IRC 7623(b), and either investigate the matter or assign it to the appropriate IRS office.
- (3) Operating at the direction of the Commissioner of the IRS, the WO coordinates with other IRS units, analyzes information submitted, and makes award determinations.
- (4) The SB/SE Division, representing Director, EFCP and Director, Ogden CEA supports the Ogden CEA Campus Classification Team in reviewing, classifying, and processing Form 211 claims for the SB/SE ICE Team, and on behalf of the IRS WO.
- (5) The procedures contained in this IRM provide guidance and include other resources available for the Ogden CEA Campus Classification Team employees to review, classify, and process Form 211 claims in support of the SB/SE ICE Team, and on behalf of the WO program. The direction to analyze and/or coordinate with other IRS operating divisions or functions supports both the goals and objectives of the SB/SE Division and WO.

25.2.11.1.2
(07-07-2023)
Authority

- (1) The following instructions in this IRM provide authority to receive and process Form 211, Application for Award for Original Information. IRC 7623, allows for an award for individuals who provide information to the IRS related to the detection of underpayments of tax, or the detection/punishment of persons guilty of violating the internal revenue laws. Determination procedures are delegated to the Director of the WO under Delegation Order 25-7 (Rev 5).
- (2) EFCP , Ogden CEA, and Ogden CEA Campus Classification Team collaborates with the SB/SE ICE Team and WO to perform the analysis of the Form 211 claim process. The final approval of any procedure is completed by the WO to ensure the procedures support WO policies and updates to tax laws. This includes any local desk procedural guides, procedure and policy alerts, and new IRM revisions.
- (3) IRM deviation procedures:
 - a. Service Center Directors, Headquarter Directors, Headquarter Analysts, and Campus managers/employees do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through appropriate channels for executive and WO approval. This will ensure other functional areas are not adversely affected by the change, and it does not result in disparate treatment of WBs or taxpayers.
 - b. See specific guidelines in IRM 1.11.2, Internal Management Documents System, Internal Revenue Manual (IRM) Process. Requests for an IRM deviation must be submitted in writing and signed, following instructions from IRM 1.11.2.2.4(3), When Procedures Deviate from the IRM. Any disclosure issues will be coordinated by the Program Owner. No deviations can begin until reviewed by the Policy and Program Owners and approved at the Executive Level, with final approval by the WO. All requests must be submitted to the EFCP IRM author.
- (4) See IRM 25.2.1.1.1, Background, IRM 25.2.2.1.1, Background and IRM 25.2.2.1.2, Authority, for code sections and authorities relating to the processing of Form 211 from receipt to determination.

25.2.11.1.3
(07-07-2023)
Roles and Responsibilities

- (1) The WO has strategy, policy, administration, oversight, review, and reporting responsibility for the IRS's WB Program. In this capacity, the WO ensures the service wide handling of WB claims is consistent with relevant laws, regulations, policies, and the direction of the IRS WB Program. Further, all matters that impact the WB Program, including audits or other inquiries from GAO, TIGTA, Congressional Committees, TAS, stakeholder groups, news media, or others will be overseen by the WO. The WO will involve SB/SE at the onset and throughout all aspects of such matters that relate to the ICE unit.
 - a. The WO is responsible to review procedures and guidance developed by EFCP. The WO will provide feedback and final approval of such procedures and guidance within seven days to support activities following the procedures in this IRM. EFCP supports analysis of Form 211 allegations and other qualifying WB submissions and oversees the intent of the WO policies and updates to tax law.
- (2) The SB/SE Division has operational responsibility for the Ogden CEA Campus Classification Team. In this capacity, SB/SE will ensure the Ogden CEA

Campus Classification Team resources are used efficiently and effectively. SB/SE will determine the staff levels needed to deliver the WB Program expectations.

- a. As SB/SE identifies potential WB claim analysis changes to improve quality, efficiency, and/or effectiveness of Form 211 review, classification, and claim processing, SB/SE will collaborate with WO as deemed applicable. SB/SE will provide written notice of all procedural changes to the WO seven days prior to implementation. The WO will respond to SB/SE within seven days to accept the change or state where the proposed changes are not consistent with policy, strategy, or legal requirements and are not to be implemented. EFCP supports the analysis of Form 211 claims and oversees the intent of the WO policies and updates to tax law.

- (3) The Director, EFCP, is responsible for all policy and procedures related to the guidance for Ogden CEA and Ogden CEA Campus Classification Team. EFCP is responsible for overseeing program procedures related to the WO program. EFCP works closely with:

- SB/SE Director and Operations Manager
- SB/SE Ogden CEA
- SB/SE Planning and Analysis (P & A)
- WO and,
- ALL other operating divisions and functions.

EFCP supports responses and analysis of Form 211 claims and oversees the intent of the WO policies and updates to tax law.

- (4) The Ogden CEA Director is responsible to support activities following the procedures in this IRM and oversees planning and analysis, operation, department, team and employee responses and analysis of Form 211 claims.
- (5) The Ogden CEA P & A Manager is responsible to support activities following the procedures in this IRM and oversees and supports the direction of the, operation, department, team and employee responses and analysis to Form 211 claims.
- (6) The Operations Manager, SB/SE Ogden Campus Exam/AUR is responsible to oversee activities following the procedures in this IRM and oversees department, team, and employee responses and analysis of Form 211 claims.
- (7) The Ogden CEA Department Manager is responsible to manage team and employee activities, following the procedures in this IRM and oversees team and employee responses and analysis of Form 211 claims.
- (8) The SB/SE Ogden Campus Exam/AUR Classification team manager is responsible to manage employee activities, following the procedures in this IRM and oversee employee responses and analysis of Form 211 claims.
- (9) The SB/SE Ogden Campus Classification employees are responsible for completing activities following the procedures in this IRM and provide determinations to Form 211 claims.
- (10) The Ogden CEA Campus Classification Team roles and responsibilities are framed around the multiple steps to respond and analyze Form 211 allegations

and other qualifying WB submissions. The following IRM 25.2.1.3.1, Roles and Responsibilities of Classification provides additional definitions of the roles and responsibilities of a classifier who classifies WB claims. The following actions are performed by the Ogden CEA Campus Classification Team employees. The list is not intended to be all-inclusive of every process or duty performed by the Ogden CEA Campus Classification Team. Timely action is essential for all of these responsibilities.

Action Performed	Role/Responsibility
The "First Read" process can be completed by a Tax Examiner (TE), Tax Compliance Officer (TCO), or Revenue Agent (RA).	<ul style="list-style-type: none"> • Researching unidentifiable taxpayer identification numbers (TIN). • Reviewing Form 211 for basic completeness. • Considering other relevant information and/or attachments, including electronic media. • Determining threshold tolerances, statutes, Criminal Investigation (CI) or other operating divisions (OD) considerations . • Documenting relevant information on the classification checksheet to support the basis of a decision. • Forward to classifier for additional analysis. • Updating e-Trak.
The "Classification" process is only completed by a Tax Compliance Officer (TCO) or Revenue Agent (RA).	<ul style="list-style-type: none"> • Same role/responsibility as First Read above. • Requests for coordination of cross-BOD (business operating division) calls. • Research and determination of open AIMS criteria. • Additional analysis of WB claims, referred to as a second look. • Research and determination of non-filers.

25.2.11.1.4
(07-07-2023)

Program Management and Review

- (1) **Program Reviews:** Ogden CEA performs annual Operational, and Program Reviews to ensure actions are in accordance with the procedures in this IRM. EFCP performs annual program reviews, if necessary, to ensure actions taken by Ogden CEA employees working WB claims are in accordance with the procedures in this IRM.

- (2) **Program Reports:** The following daily, weekly, and monthly reports are generated by management, P & A, and/or the WO, and can assist with evaluating the performance of the Ogden CEA Campus Classification Team program.
 - Campus Classification Employee Daily Reports
 - ICE Classifier Weekly Reports
 - ICE Weekly Dashboard Reports
 - ICE Monthly Reports
 - Embedded Quality Review System (EQRS) Reports
 - WO Quality Review Reports
 - Week At A Glance (WAAG) Reports
- (3) **Program Effectiveness - Results:** The program report results and data are housed on the Ogden CEA SharePoint site in the P & A ICE Weekly-Dashboard Data and Reports folder. The reports provide daily, weekly, monthly, and cumulative data.
- (4) **Program Effectiveness - Quality:** Evaluative EQRS reviews and WO Quality Review reports are consistency reviews routinely conducted, along with EFCP reviews to ensure WB claim actions are timely and in accordance with the procedures in this IRM.
 - a. Claim reviews using EQRS are conducted by the Ogden CEA Campus Classification Team manager to ensure compliance with this IRM.
 - b. Operational reviews are conducted by the Department and Operation Managers and P & A annually to evaluate program delivery, conformance to administrative requirements and ensure compliance with this IRM.
 - c. EFCP will conduct program reviews, as necessary, to verify compliance with IRM requirements, address TIGTA/GAO findings, and address any trends that appear, missing steps, and/or clarifications.
 - d. WO Quality Review, will conduct claim reviews to ensure the Ogden CEA Campus Classification Team is in compliance with this IRM. WO Quality Review will deliver the results and findings to the Ogden CEA.

25.2.11.1.5 (07-07-2023) Program Controls

- (1) The program control system used to oversee and manage the WB claim inventory is the e-Trak system. The e-Trak system has a log-in program control to limit access to its content.
- (2) Form 211 claims submitted are built and loaded in the e-Trak system and becomes the inventory assigned to Ogden CEA Campus Classification Team employees.
- (3) The e-Trak system tracks the various actions taken by Ogden CEA Campus Classification employees to manage the analysis of whistleblower claim inventory. The WB claim inventory and actions are monitored by Ogden CEA Campus Operation, Department, and Front-Line managers along with Ogden CEA Campus Classification Team employees, P & A, and WO.
- (4) The Ogden CEA Campus Classification Team employees should ensure actions taken meet the analysis criteria outlined in the current IRM resources found on local IRM sites and/or local desk procedural guides located on the local ICE SharePoint site.

25.2.11.1.6
(07-07-2023)

**Terms/Definitions/
Acronyms**

- (1) A list of some of the terms (and definition) and acronyms used in this IRM are found below. This list is not all inclusive. For details on additional terms, definitions, and acronyms, reference IRM 25.2.1.1.3, General Operating Division Guidance for Working Whistleblower Claims, Terms; IRM 25.2.2.1.4, General Operating Division Guidance for Working Whistleblower Claims, Acronyms; IRM 25.2. 2.1.4, Whistleblower Awards, Terms; IRM 25.2.2.1.5, Whistleblower Awards Acronyms; local desk procedural guides, or use the Search feature on the IRS Home Page.
- (2) The following terms and acronyms are defined below:

Defined Terms

Term	Definition	Example of using a word that is open to interpretation. (This column is for illustration purposes only)
Action	The responsibility or activity a Ogden CEA Campus Classification Team employee takes on a WB submission.	The Ogden CEA Campus Classification Team employee takes an action provided in local desk procedural guides to process WB claims.
Claim	A claim is a WB application for an award. A WB makes a claim for award by filing Form 211 with the WO. The claim for award includes allegations of tax non-compliance and information that is the basis for the claim.	A WB submits a claim to report allegations of tax non-compliance for an award.
e-Trak	The e-Trak (entellitrak) system is a web interface software application used to create WB claim submissions and to manage the WB claim inventory.	Ogden CEA Campus Classification Team employees build and manage WB claim inventory by taking various actions in the e-Trak system.
Form 211	Application for Award for Original Information	The form is used by a WB to submit an allegation of tax non-compliance and claim for an award.
Responsibility	The activity involved with review, classification, and decision related to the analysis of a Form 211.	The First Read responsibility is different than the Classification responsibility related to the analysis of a WB submissions.

Term	Definition	Example of using a word that is open to interpretation. (This column is for illustration purposes only)
Timely	Time frame for the completion of an action. The processing time frames are outlined in IRM 25.2.1, General Operating Division Guidance for Working Whistleblower Claims , and IRM 25.2.2, Information and Whistleblower Awards, and local desk procedural guides.	Analyze all Form 211 claim submissions timely.

Acronyms

Acronym	Definition
AUR	Automated Underreporter
BOD	Business Operating Division
CEA	Campus Exam/AUR
CI	Criminal Investigation
EFCP	Exam Field & Campus Policy
ICE	Initial Claim Evaluation
P & A	Planning and Analysis
RA	Revenue Agent
SB/SE	Small Business / Self-Employed
TCO	Tax Compliance Officer
TE	Tax Examiner
SME	Subject Matter Expert
WB	Whistleblower
WO	Whistleblower Office

25.2.11.1.7
(07-07-2023)

Related Resources

- (1) The related resources listed below, in conjunction with local desk procedural guides, are used to provide additional information for the SB/SE Campus Classification Team, to review, classify, and process a whistleblower claims on behalf of the WO.

IRM Resources

IRM Reference	IRM Title
IRM 25.2.1.3	General Operating Division Guidance for Working Whistleblower Claims, Classifying Whistleblower Claims and includes sub-sections 25.2.1.3.1-7
IRM 25.2.1.1.5	General Operating Division Guidance for Working Whistleblower Claims, Related Resources
IRM 25.2.2.1.6	Information and Whistleblower Awards, Whistleblower Awards, Related Resources
IRM 4.1.5	Case building, Classification, storage and Delivery, Classification
IRM 4.4.33.2.6	AIMS Procedures and Processing Instructions, Transfers, Statute of Limitations
IRM 25.6.1	Statute of Limitations, Processes and Procedures

25.2.11.1.8
(07-07-2023)

Local Desk Procedural Guides

- (1) EFCP and the WO have developed local use desk procedural guides to be used in conjunction with all applicable IRM resources. All Ogden CEA Campus Classification Team employees should access the IRM resources and updated desk procedural guides throughout the year. The Ogden CEA Campus Classification Team employees should know how to find the latest IRM resources or local IRM sites and desk procedural guides on the local ICE SharePoint site.
- (2) Local desk procedural guides are only to be used to supplement existing IRM procedures and/or aid in local procedures, including e-Trak system use and input.
- (3) Local desk procedural guides for Ogden CEA Campus Classification Team employees include but are not limited to the First Read Procedural Guide, Classification Procedural Guide, e-Trak Training and User Guides, SB/SE classification checksheet, alerts, templates, and/or other miscellaneous guidance provided and located on the local ICE SharePoint site.
- (4) All existing, updated, or changed local procedures must be reviewed by the EFCP Analyst, Ogden CEA management, and designated subject matter expert (SME) employees. The final approval is completed by the WO, received through electronic sources, to ensure local desk procedural guides and/or any procedure or policy alerts support the WO Policies.

- (5) Revisions must reflect the revision date to assist Ogden CEA Campus Classification Team employees in identifying the current procedures to reference.
- (6) Local desk procedural guides deviation:
 - a. Service Center Directors, Headquarter Directors, Headquarter Analysts, and Campus managers/employees do not have the authority to approve deviations from local desk procedural guides. Any request for an exception or deviation to the local desk procedural guides must be elevated through appropriate channels for executive and WO approval. This will ensure other functional areas are not adversely affected by the change, and it does not result in disparate treatment of whistleblowers or taxpayers.
 - b. Requests for a local desk procedural guide deviation must be submitted in writing, through electronic sources, to the EFCP Analyst, and include notification to Ogden CEA Department Manager and Ogden CEA Campus Classification Team Manager, and P & A Analyst. The EFCP Analyst will collaborate with all interested stakeholders, and the WO to update procedures or issue an Alert to address the proposed deviation. No deviations can begin until reviewed by the Policy and Program Owners, with final approval by the WO.

