

S 2055

IRS Whistleblower Program Improvement Act of 2021

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 15, 2021

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jun 15, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/2055>

Sponsor

Name: Sen. Grassley, Chuck [R-IA]

Party: Republican • **State:** IA • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Wyden, Ron [D-OR]	D · OR		Jun 15, 2021

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 15, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 4107	Identical bill	Jun 23, 2021: Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

IRS Whistleblower Program Improvement Act of 2021

This bill modifies provisions of the Internal Revenue Code relating to whistleblower protections. Specifically, the bill

- revises the standard for review of whistleblower awards in the Tax Court to require a *de novo* review standard (currently, the standard is abuse of discretion);
- exempts whistleblower awards from reductions due to budget sequestration;
- establishes a rebuttable presumption that whistleblowers would suffer harm if their identities were disclosed in a Tax Court proceeding;
- modifies the Internal Revenue Service (IRS) whistleblower report to require inclusion of a list and description of the top 10 tax avoidance schemes disclosed by whistleblowers;
- requires the IRS to pay interest on whistleblower awards if not paid within one year of receipt of proceeds collected from whistleblower disclosures,
- allows the IRS to retain 3% of whistleblower proceeds (up to \$10 million) to pay administrative costs of the whistleblower program; and
- allows payment of the attorney fees of whistleblowers regardless of whether the whistleblower award was paid through the mandatory or the discretionary whistleblower award program.

Actions Timeline

- **Jun 15, 2021:** Introduced in Senate
- **Jun 15, 2021:** Read twice and referred to the Committee on Finance.