

## 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

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