

S 625

IRS Whistleblower Program Improvement Act of 2023

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 2, 2023

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

Latest Action: Read twice and referred to the Committee on Finance. (Mar 2, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/625>

Sponsor

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

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Mar 2, 2023
Sen. Wicker, Roger F. [R-MS]	R · MS		Mar 2, 2023
Sen. Wyden, Ron [D-OR]	D · OR		Mar 2, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 2, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 1336	Identical bill	Mar 3, 2023: 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.
118 HR 1300	Related bill	Mar 1, 2023: 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 2023

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;
- allows whistleblowers anonymity in proceedings before the Tax Court;
- 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; 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

- **Mar 2, 2023:** Introduced in Senate
- **Mar 2, 2023:** Read twice and referred to the Committee on Finance.