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Bill Fact Sheet – August 13, 2026
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HR 7959

IRS Whistleblower Program Improvement Act

Congress: 119 (2025–2027, Current)
Chamber: House
Policy Area: Taxation
Introduced: Mar 17, 2026
Current Status: Received in the Senate and Read twice and referred to the Committee on Finance.
Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Apr 28, 2026)
Official Text: https://www.congress.gov/bill/119th-congress/house-bill/7959

Sponsor

Name: Rep. Kelly, Mike [R-PA-16]
Party: Republican • **State:** PA • **Chamber:** House

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Thompson, Mike [D-CA-4]	D · CA		Mar 17, 2026
Rep. Buchanan, Vern [R-FL-16]	R · FL		Mar 24, 2026
Rep. Miller, Carol D. [R-WV-1]	R · WV		Mar 24, 2026
Rep. Moran, Nathaniel [R-TX-1]	R · TX		Mar 24, 2026
Rep. Smith, Adrian [R-NE-3]	R · NE		Mar 24, 2026

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 28, 2026
Ways and Means Committee	House	Referred To	Mar 17, 2026
Ways and Means Committee	House	Markup By	Mar 25, 2026
Ways and Means Committee	House	Reported By	Apr 9, 2026

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 S 4639	Related bill	**May 21, 2026:** Read twice and referred to the Committee on Finance.
119 S 3931	Related bill	**Feb 26, 2026:** Read twice and referred to the Committee on Finance.

Summary (as of Mar 17, 2026)

IRS Whistleblower Program Improvement Act

This bill modifies provisions of the Internal Revenue Code relating to whistleblower awards and protections.

Specifically, the bill

- revises the standard for review of whistleblower awards in the Tax Court to require a *de novo* review (rather than the current abuse of discretion review) based on the administrative record established at the time of the whistleblower award determination and any new or previously unavailable evidence,
- allows whistleblowers anonymity in proceedings before the Tax Court (unless a societal interest in disclosing a whistleblower's identity outweighs potential harm to the whistleblower),
- modifies the Internal Revenue Service (IRS) whistleblower report to require inclusion of a list and description of up to 10 of the top tax avoidance schemes disclosed by whistleblowers, and
- requires payment of interest on mandatory whistleblower awards if the IRS fails to provide timely notice to a whistleblower of an award recommendation.

The bill also allows payments of the attorney fees of whistleblowers to be deducted when calculating adjusted gross income for tax purposes regardless of whether the whistleblower award was paid through the mandatory or the discretionary whistleblower award program. (Under current law, the deduction is limited to attorney fees paid in connection with mandatory awards.)

Actions Timeline

- **Apr 28, 2026:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Apr 27, 2026:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
- **Apr 27, 2026:** Considered under suspension of the rules. (consideration: CR H3104-3106)
- **Apr 27, 2026:** DEBATE - The House proceeded with forty minutes of debate on H.R. 7959.
- **Apr 27, 2026:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Apr 27, 2026:** Considered as unfinished business. (consideration: CR H3117-3118)
- **Apr 27, 2026:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 346 - 10 (Roll no. 138). (text: CR H3104)
- **Apr 27, 2026:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 346 - 10 (Roll no. 138). (text: CR H3104)
- **Apr 27, 2026:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 27, 2026:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 346 - 10 (Roll no. 138).
- **Apr 9, 2026:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 119-606.
- **Apr 9, 2026:** Placed on the Union Calendar, Calendar No. 526.
- **Mar 25, 2026:** Committee Consideration and Mark-up Session Held
- **Mar 25, 2026:** Ordered to be Reported in the Nature of a Substitute by the Yeas and Nays: 41 - 0.
- **Mar 25, 2026:** Ordered to be Reported by the Yeas and Nays: 41 - 0.
- **Mar 17, 2026:** Introduced in House
- **Mar 17, 2026:** Referred to the House Committee on Ways and Means.

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