



How Do You File a Whistleblower Award Claim Under Section 7623 (a) or (b)

Submission of Information for Award under 7623 (a) or (b)

- All whistleblower claims must be submitted under penalty of perjury.
- Individuals must submit information on [Form 211](#), application for Award for Original Information.

Mail Form 211 to:

Internal Revenue Service
 Whistleblower Office - ICE
 1973 N. Rulon White Blvd.
 M/S 4110
 Ogden, UT 84404

Examples of claims that will not be processed under 7623(b) include:

- The informant is an employee of the Department of Treasury, or is acting within the scope of his or her duties as an employee of any Federal, State, or local Government.
- The individual is required by federal law or regulation to disclose the information, or the individual is precluded by federal law or regulation from making the disclosure.
- The individual obtained or was furnished the information while acting in his or her official capacity as a member of a State body or commission having access to such materials as Federal returns, copies or abstracts.
- The individual had access to taxpayer information arising out of contract with the federal government that forms the basis of the claim.
- The claim is found to have no merit or the claim lacked sufficient specific and credible information.
- The claim was submitted anonymously or under an alias.
- The claim was filed by a person other than an individual (e.g., corporation or partnership)
- The alleged noncompliant taxpayer is an individual whose gross income is below \$200,000.

Examples of claims that will not be processed under 7623(a)

- The individual is an employee of the Department of Treasury, or is acting within the scope of his or her duties as an employee of any Federal, State, or local Government.
- The individual is required by federal law or regulation to disclose the information, or the individual is precluded by federal law or regulation from making the disclosure.
- The individual obtained or was furnished the information while acting in his or her official capacity as a member of a State body or commission having access to such materials as Federal returns, copies or abstracts.
- The individual had access to taxpayer information arising out of contract with the federal government that forms the basis of the claim.
- The claim is found to have no merit or the claim lacked sufficient specific and credible information.
- The claim was submitted anonymously or under an alias.
- The claim was filed by a person other than an individual (e.g., corporation or partnership)

Full Disclosure

- If the whistleblower withholds available information, the whistleblower bears the risk that withheld information may not be considered by the Whistleblower Office in making any award determination.
- If the documents or supporting evidence are known to the whistleblower but not in his/her possession, the whistleblower should describe these documents and identify their location to the best of his or her ability.
- Except in the most unusual cases involving boxes of data, the whistleblower should include the evidence with the initial submission. Contact the Whistleblower Office for guidance if there is a question on what to submit.
 Under no circumstance do we expect or condone illegal actions taken to secure documents or supporting evidence.
- No specific format is required; an index to exhibits, particularly when they are voluminous, is always helpful.

[Informant Award](#) (Whistleblower)

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