



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

June 15, 2012

The Honorable Charles Grassley
United States Senate
Washington, DC 20510

Dear Senator Grassley:

This letter supplements my initial response to your April 30, 2012 correspondence and provides you with additional information regarding the current status of the IRS Whistleblower Program. As IRS senior staff communicated in a recent meeting with your staff on May 31, 2012, considerable activity is underway with respect to the Whistleblower Office. Specifically, we have been focused on tightening internal procedures for coordinating and handling claims and on providing more general guidance to the public.

Let me begin by outlining some of the recent changes we are making to our internal procedures. First, we are in the process of providing internal guidance to the leaders of IRS operating divisions reinforcing the importance of the Whistleblower Program and directing stepped-up coordination between those divisions and the Whistleblower Office. The directive sets specific internal timelines for handling claims by the Whistleblower Office and the operating divisions and establishes a requirement that each division regularly report on the status of whistleblower cases in their quarterly performance review sessions with senior management.

On June 8, 2012, we also issued interim internal directives on a number of issues related to the Whistleblower Program to be effective on August 1, 2012. We have posted these to our website and requested interested parties to provide input. See <http://www.irs.gov/foia/content/0,,id=151071,00.html>.

Various pieces of the interim directives respond to issues raised by whistleblowers and their counsel. For example, one interim directive states that collected proceeds attributed to the whistleblower information will not be offset by unrelated taxpayer claims that reduce the net tax owed. Confusion on this matter was relayed by the whistleblower community in relation to an example in the current internal revenue manual. The interim directive also updates the definition of "collected proceeds" to reflect the final regulations issued in February 2012, which defined collected proceeds to include denial of refunds.

One of the interim directives also addresses steps we are taking to make decisions on award payments as soon as possible, including a framework for making payments in cases where some taxpayer actions are completed but others remain open. If actions

on the matters that remain open will not affect the proceeds available for an award from the completed matters, the Whistleblower Office will generally make a payment. A key exception is that the Whistleblower Office will not make a payment if the amount in dispute on the completed actions is less than \$2 million, and there is reason to expect that action on open matters could increase the aggregate amount in dispute above that amount. This exception protects the whistleblower's ability to appeal a determination to the U.S. Tax Court. The interim directive also revises and clarifies rules for computing awards and administrative proceedings for 7623(b) award payment determinations.

Finally, in response to a request from the whistleblower community, one of the new directives provides a procedure for adjusting withholding on awards when a whistleblower has deductible attorney fees and court costs. The general rule for withholding on award payments, which are taxed as ordinary income, is to withhold 28% on any payments of more than \$10,000. In 7623(b) cases, the whistleblower may deduct attorney fees and court costs paid in the year of the award payment. The new procedure modifies our existing procedure to give the whistleblower an opportunity to document deductible fees and costs so that the withholding rate can be adjusted to more closely approximate the tax liability. In cases where the deductible fees and costs will not be paid until after receipt of the award payment, and the award would otherwise be paid late in the year, the procedure states that the award payment will not be made until the following year. This protects the deduction, which applies to fees and costs in the year the award is paid, and would not be available to the whistleblower who receives an award payment in December and pays the attorney fees and court costs in January.

With regard to external guidance, we continue our development of regulations on a variety of whistleblower topics. At this time, it is anticipated that the regulations will contain the following: additional guidance on collected proceeds; more specifics on the eligibility rules, award criteria and when the office can vary from the prescribed award range; definition of related actions; and the definition of planned and initiated. We expect this guidance to be published later this year.

Turning to the specific requests stated in your April 30 letter, we have enclosed Exhibits A and B, which provide detailed information about attendance at the April Offshore Alerts conference and the Director's travel over the past three years. This travel is approved by the Office of the Deputy Commissioner.

You have also requested data on the status of whistleblower claims pending in the Whistleblower Office as well as the information contained in Table 3, "Status of Whistleblower Claims by Identified Taxpayers by Year of Claim Receipt," of the August 2011 GAO report about Tax Whistleblowers. As we have previously stated in prior correspondence, our systems are not presently set up to capture and track this data

automatically. Thus, we compiled the data used by GAO in Table 3 through manual extractions of information in the system. We have done an extraction to compile data on current claim status as of June 5, 2012, which is included in Exhibit C. As we work to upgrade our systems, we intend to capture this data automatically and report it in the Whistleblower Annual Report to Congress. We are transmitting the 2011 Annual Report to Congress today under separate cover.

In your letter, you requested information about Executive Board meetings over the last three years. The charter of the Whistleblower Executive Board was revised in 2011 to shift recurring coordination functions of the Board to an "Operations Committee" comprised of key senior managers. This management team meets frequently and has been successful at resolving key process questions in a timely fashion. The Operations Committee reviews section 7623(b) cases when an award payment is recommended, and may provide advice to the Whistleblower Office on those cases. If there are issues requiring the attention of the Executive Board, whether related to process or a precedent-setting award recommendation, the Whistleblower Office Director will schedule a meeting with the Executive Board. Award recommendations have been discussed at one Executive Board meeting and two Operations Committee meetings. The next Operations Committee meeting is scheduled for June 19, 2012, and the Executive Board will meet sometime after that date. Please find enclosed a more detailed schedule of all meetings of the Executive Board and Operations Committee in Exhibit D.

You requested information about the number of whistleblower claims for which the Whistleblower Office has proceeded before the expiration of the two year statute of limitations. The Whistleblower Office can proceed with an award in a case where the assessments and collections periods are covered by a comprehensive waiver of appeal rights by the taxpayer. While there have been some cases in which the adjustments resulting from whistleblower information were not disputed by the taxpayer, the Whistleblower Office has not had any cases in which the taxpayer was willing to provide a comprehensive waiver of their rights under the statute of limitations. As a result, to date the IRS has not processed any claims prior to the expiration of the two year statute of limitations. As was discussed during the May 31 meeting with your staff, we will explore whether we could notify whistleblowers prior to the expiration of the two year statute of limitations that they are eligible for an award.

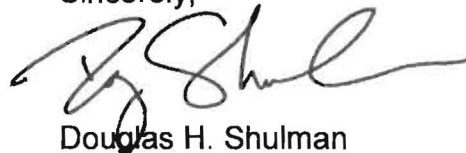
In response to your request for internal communication efforts in which IRS employees, including IRS Chief Counsel employees, received training about the Whistleblower Program, please find a detailed list enclosed as Exhibit E.

Regarding the IRS's previous offshore compliance initiatives, prior to 2009, the IRS implemented three offshore related initiatives as follows: 1) the Offshore Voluntary Compliance Initiative in 2003; 2) the Last Chance Compliance Initiative; and 3) the

Offshore Employee Leasing initiative. While successful, these programs were smaller in scope than the 2009 Offshore Voluntary Disclosure Program and the 2011 Offshore Voluntary Disclosure Initiative.

As stated in our May 7, 2012 correspondence, we have an upcoming meeting scheduled with representatives of the whistleblower community to discuss issues related to the Whistleblower Program in our continuing effort to improve and strengthen the program. I continue to believe that the Whistleblower Program fits well with our mission and is an increasingly important component of our overall enforcement strategy. Whistleblower submissions have been particularly helpful in areas where taxpayer activity is not easily transparent or in complex areas. If you have any questions, please contact me or a member of your staff may contact Catherine Barre, Director, Legislative Affairs, at (202) 622-3720.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Shulman", with a long horizontal flourish extending to the right.

Douglas H. Shulman

Enclosures (4)

Exhibit A

IRS Attendees at the 2012 Offshore Alert Conference in Miami Beach, Florida

Note: Travel expenses include travel, lodging and per diems. Expenses varied among participants as some participants only incurred local travel costs, and some participants had conference fees waived.

<u>Title</u>	<u>Purpose</u>	<u>Authorizing Official</u>	<u>Cost</u>
1. Technical Specialist, ADCI/Joint International Tax Shelter Information Centre, LB&I	JITSIC Technical Specialists. Responsible for coordinating with IRS and foreign tax officials with respect to identifying and combating high net worth individuals' tax avoidance activities including offshore accounts and structures.	Assistant Deputy Commissioner International, LB&I	\$1,421 (travel) \$1,356 (conference fee)
2. Senior Counsel, SB/SE	Member of the Offshore Compliance Initiative International Practice Network. Provides advice to IRS agents and managers working on offshore compliance programs.	Deputy Division Counsel, SB/SE	\$986 (travel) \$1,185 (conference fee)
3. Branch Chief, IRS Office of Chief Counsel, International	Provides legal advice to DOJ and IRS attorneys and compliance personnel on issues related to U.S. possessions, treaty exchanges of information, inbound and outbound information gathering, and treaty summonses. Participant in all recent negotiations of tax treaties and information exchange agreements with offshore financial centers and oversees several attorneys who handle the review of U.S. exchange of information laws and practices by the Peer Review Group of OECD.	Associate Chief Counsel, International	\$277 (travel) \$1,275 (conference fee)

4. Supervisory Revenue Agent, International Business Compliance, LB&I	Manages international tax examiners.	Assistant Deputy Commissioner International, LB&I	\$75 (travel) \$1,356 (conference fee)
5. Senior Counsel, SB/SE	Member of the Offshore Compliance Initiative International Practice Network. Provides advice to IRS agents and managers working on offshore compliance programs.	Deputy Division Counsel, SB/SE	\$1,333 (travel) \$1,356 (conference fee)
6. Technical Specialist, LB&I	Member of the IRS' offshore information gathering team. While in Miami, conducted interviews of taxpayers concerning offshore compliance matters.	Director, International Individual Compliance, LB&I	\$2,057 (travel and case related) \$1,356 (conference fee)
7. Exchange of Information Analyst, LB&I	Responsible for exchange of information with U.S. TIEA/Treaty Network in the Caribbean, Mexico, Central and South America.	Assistant Deputy Commissioner International, LB&I	\$139 (travel) \$1,356 (conference fee)
8. Technical Specialist, LB&I	Member of the IRS' offshore information gathering team. While in Miami, conducted interviews of taxpayers concerning offshore compliance matters.	Director, International Individual Compliance, LB&I	\$1,500 (travel and case related) \$1,356 (conference fee)
9. Senior Trial Attorney, SB/SE	Speaker. Provided information about the IRS' offshore voluntary disclosure program, the exchange of information agreements between the U.S. and other countries, the proposed FATCA regulations, and the various offshore initiatives conducted by other countries.	Deputy Division Counsel, SB/SE	\$1,334 (travel) \$0 (conference fee)
10. Revenue Service Representative, ADCI/Exchange of Information, LB&I	Responsible for exchange of information with U.S. TIEA/Treaty Network in the Caribbean, Mexico, Central and South America.	Assistant Deputy Commissioner International, LB&I	\$81 (travel) \$0 (conference fee)

11. Sr. Management Program Analyst, LB&I	Speaker. Member of the IRS' offshore information gathering. While in Miami, conducted interviews of taxpayers concerning offshore compliance matters.	Director, International Individual Compliance, LB&I	\$1,853 (travel and case related) \$0 (conference fee)
12. Assistant Revenue Service Representative, ADCI/Exchange of Information, LB&I	Responsible for exchange of information with U.S. TIEA/Treaty Network in the Caribbean, Mexico, Central and South America.	Assistant Deputy Commissioner International, LB&I	\$0 (travel) \$1,356 (conference fee)
13. Attorney, SB/SE	Member of the Offshore Compliance Initiative International Practice Network. Provides advice to IRS agents and managers working on offshore compliance programs.	Deputy Division Counsel, SB/SE	\$1,457 (travel) \$1,356 (conference fee)
14. Exchange of Information Analyst, LB&I	Responsible for exchange of information with U.S. TIEA/Treaty Network in the Caribbean, Mexico, Central and South America.	Assistant Deputy Commissioner International, LB&I	\$104 (travel) \$1,356 (conference fee)
15. Special Counsel, SB/SE	Member of the Offshore Compliance Initiative International Practice Network. Provides advice to IRS agents and managers working on offshore compliance programs.	Deputy Division Counsel, SB/SE	\$1,066 (travel) \$1,356 (conference fee)
16. Attorney, IRS Office of Chief Counsel, International	Speaker. Provided information about transparency and exchange of information issues, including initiatives concerning ongoing peer reviews and implementation of a global exchange of information standards. One of only three global assessors within the Office of Chief Counsel for the OECD Global Peer Review process.	Associate Chief Counsel, International	\$944 (travel) \$0 (conference fee)

17. Exchange of Information Analyst, LB&I	Responsible for exchange of information with U.S. TIEA/Treaty Network in the Caribbean, Mexico, Central and South America.	Assistant Deputy Commissioner International, LB&I	\$74 (travel) \$1,356 (conference fee)
18. Special Agent, Criminal Investigation	Works international fraud investigations.	Miami Field Office Assistant Special Agent in Charge	\$0 (travel) \$0 (conference fee)
19. Director, IRS Whistleblower Office	Speaker. The Whistleblower Office makes presentations at conferences to report on program developments, respond to questions, and to generate publicity about the whistleblower program. Whitlock presented with directors of the SEC and CFTC whistleblower programs.	Deputy Commissioner for Services and Enforcement	\$1,295 (travel) \$0 (conference)

Exhibit B

List of Director's Travel (prior 3 years with explanation of purpose and cost)

<u>From</u>	<u>To</u>	<u>Location</u>	<u>Purpose</u>	<u>Cost</u>
4/29/12	5/1/12	Miami Beach, FL	Offshore Alert Conference presentation	\$1,295
2/16/12	2/19/12	San Diego, CA	ABA Tax Section presentation	\$1,907
10/31/10	11/5/10	Ogden, UT	Meeting of Whistleblower Office staff and Ogden Campus Compliance staff responsible for 7623 claim processing	\$1,766
6/21/10	6/24/10	Philadelphia, PA	Meeting of Whistleblower Office, Operating Division and Counsel staff responsible for 7623 claim processing	\$851
5/3/10	5/4/10	Miami Beach, FL	Offshore Alert conference presentation	\$969
3/22/10	3/24/10	Atlanta, GA	Whistleblower Office team meeting	\$812
1/21/10	1/23/10	San Antonio, TX	ABA Tax Section presentation	\$1,072
9/14/09	9/17/09	Atlanta, GA	Whistleblower Office team meeting	\$1,031
8/3/09	8/4/09	Brookhaven, NY	Meet with SBSE Campus Compliance staff	\$633

Exhibit C

Whistleblower Claims by Taxpayer and Year as of June 8, 2012

Statistics on 7623(b) submissions and taxpayers identified are based on the best information available at the time a report is produced. The classification of a particular submission as a potential 7623(b) case, and the number of taxpayers identified, can change as additional information is developed. As a result, the current number of whistleblowers and claims for each fiscal year differs from the numbers included in the GAO report.

Status	FY2007		FY2008		FY2009	
	Current*	GAO**	Current*	GAO**	Current*	GAO**
Total Number of Whistleblowers	48	50	354	362	440	430
Total Claims	1066	561	1288	1183	2138	2016
Claims Rejected	24	24	667	574	800	537
Award Paid in full	2	0	1	0	0	0
Number of Claims in Process	1040	537	620	609	1338	1479
Appeals	4	7	34	3	16	6
CI Review	0	2	3	4	9	17
OD Field	757	498	252	274	468	541
OD SME	1	2	17	73	25	117
Whistleblower Office Award Evaluation	2	1	18	12	19	19
Whistleblower Office Case Suspended	258	15	193	191	617	681
Whistleblower office Form 11369 Review	18	12	103	52	183	98
Whistleblower Office Initial Review	0	0	0	0	0	0
*Updated data through 6/8/2012						
**Data reported in Table 3 of the August 2011 GAO report						

Status	FY2010		FY2011 (GAO through 4/25/11)		FY2012		Total	
	Current*	GAO**	Current*	GAO**	Current*	GAO (no data)**	Current*	GAO**
Total Number of Whistleblowers	374	389	304	156	189		1709	2973
Total Claims	5442	5358	740	422	416		11090	9540
Claims Rejected	253	140	80	11	7		1831	1286
Award Paid in full	0	0	0	0	0		3	0
Number of Claims in Process	5189	5218	660	411	409		9256	8254
Appeals	7	2	2	0	0		63	18
CI Review	10	18	1	3	1		24	44
OD Field	977	425	325	121	49		2828	1859
OD SME	192	933	174	157	144		553	1282
Whistleblower Office Award Evaluation	10	4	4	0	1		54	36
Whistleblower Office Case Suspended	3850	3344	44	7	65		5027	4238
Whistleblower office Form 11369 Review	143	45	78	2	4		529	209
Whistleblower Office Initial Review	0	447	10	121	145		155	568

*Updated data through 6/8/2012

**Data reported in Table 3 of the August 2011 GAO report

Exhibit D

Executive Board and Operations Committee Meetings

Date	Executive Board	Operations Committee	Award Cases Presented
4/17/2012		X	No
11/30/2011		X	Yes
11/22/2011	X		No
10/25/2011		X	No
8/30/2011		X	Yes
7/26/2011		X	No
7/12/2011	X		No
6/16/2011		X	No
12/2/2010	X		Yes
3/9/2010	X		No
12/16/2009	X		No
9/18/2009	X		No
7/13/2009	X		No
6/15/2009	X		No

Exhibit E

Whistleblower Training By Business Unit

Whistleblower Office			
	Director Presentations	TEGE Stakeholder presentation	2nd Qtr 2012
		Transfer Pricing Office	
		Presentation to SES CDP	3rd Qtr 2011
	Staff Presentations	Presentation to new hires	2nd Qtr 2012
		Co presented with CI Staff to Counsel	4th Qtr 2011
		Joint presentation with local Florida Fraud Coordinator to external stakeholders	2nd Qtr 2011
		"Offshore Alert" Conference panel discussion - 6102(n) Regs, proposed regulations defining collected proceeds, compared/contrasted Qui Tam Actions, the Whistleblower Program and the SEC Whistleblower Program	
		Houston CPE session presentation; overview of program, IRC 7623 and claim process	
		TIGTA Research Study	2nd Qtr 2010
		SBSE Area 2 RA CPE	
		LMSB Quarterly Fraud Meeting	
		Participated in Industry SME Conference Calls	
Large Business & International Operating Division			
	Guidance	To field on approval of awards for informant claims	July 17, 2006
		To field on new tax law concerning informants/whistleblowers	January 16, 2007
		Bi-weekly conference calls, included SBSE area/Industry Counsel to discuss issues, taint, best practices	2007 and 2008
		To PFTG about Technical Advisors involvement in claims	April 14, 2008
		To Industry Director to establish SMEs and roles/responsibilities	May 2008
		To field about WB program and roles/responsibilities	December 3, 2008
		Cover memos designed for the SMEs to use to assign WB claims to the field to ensure consistency in administering the program	2008 and 2011
	Employee (frontline) Communications		
		PQAS Newsletter article on WB program	February 2007
		PQAS Newsletter on WB program and new Chief Counsel notice and Form 211	February 2008
		Frontline article to all LB&I employees on WB program and field direction	March 2008
		email from LB&I Commissioner to LB&I employees	July 2008
		Frontline article on Form 11369 and completion	October 2008
		PQAS newsletter article on WB program, claims assigned to the field, and completion of form 11369	December 2008

		Frontline article on WB program and Field Direction	January 2009
		Updated case closing instructions website to describe actions required when closing case that involves a WB	March 2009 and March 2011
		PQAS newsletter article on WB program and form 11369	May 2009
		Quality Quotes Newsletter article on WB's and closing cases	October 2009
		Frontline article on WB program reminders on closing WB claims and returns	April 2010
		Frontline article on Updated Instructions on closing claims	April 2011
		Frontline article on reminders about WB claims	June 2011
		To Technical Advisors with reminders about WB claims	October 2011
		Numerous emails over the years to SMEs - we routinely issue emails to the SMEs on LB&I policy, procedures, inventory, etc. This ensures consistency and emphasis in our program	
	Presentations	Industry Executive Assistants - various presentations and discussions with several about the inventory levels within their Industry and need to address claims timely	2009-2012
		To Director of Field Operations	March 2008 and July 2011
		To some PFTG employees	August '2008
Industries	Financial Services	DFO Manhattan All Managers Meeting	February 26, 2009
		LB&I New Hire Orientation	April 29, 2009
		On the Job training 2 Workshop	May 25, 2010
		Territory 2 Staff Meeting	November 17, 2010
		Team Visit to group working claim	July 14, 2011
		Territory 7 Staff Meeting	January 11, 2012
		DFO Manhattan All Manager Workshop	March 15, 2012
	CTM	LB&I Examiners and Managers in San Francisco POD	August 26, 2011
		CENTRA Presentation to all CTM Managers	March 6, 2012
	RFPH	Taxpayers Against Fraud	March 9, 2009
		Senior Manager Meeting	November 16, 2010
		DFO-W, Territory 4	March 10, 2011
		RFPH All Managers Call	December 6, 2011
		Senior Managers Call	December 2, 2011
		DFO-E, Territory 7	January 8, 2012
		DFO-W, Territory 2	February 29, 2012
	HMT	Industry Director responded to TEI on questions about program	March 2010
	Field Specialists	SME presented Whistleblower topics, statute, protocol, one cite, assignment of issue reviewers to minimize taint of entire team, closing procedures to TM, team, leadership training sessions, power points presentations and new hire training	2007 and 2008
		Presentation to Employment Tax Managers	

	GHW	All Employees and Managers in Workload Services	March 3, 2011
		All senior team coordinators and managers	April 27, 2011
	Financial Services (Counsel)	CLE presentation to Manhattan Office Attorneys	January 23, 2008
		SBSE/LB&I Area One Joint Manager's Meeting	June 26, 2008
		CLE presentation to Manhattan Office Attorneys	June 14, 2011
		To TEI by local contact and Counsel representatives	December 7, 2011
	LB&I WO Analyst Robert Tarin	Presentation IBC Group Meeting	September 27, 2011
		Presentation IIC Group Meeting	May 10, 2012
	Fraud Analyst	Numerous outreach presentation, discussing WO program, to field groups and managers each year	
	LB&I Website	Created a website including forms, IRM, procedures, process, notices and other published guidance, contacts, etc. is located on the site. Updated routinely to ensure current information is available for the field.	2008
	New Hire Procedural Guide	Created a Whistleblower Program procedural guide for LB&I new hires; updated in 2011.	2010
	Monthly and Quarterly SME and Counsel Calls	LB&I started to conduct monthly conference call with the SMEs and Counsel attorneys involved in the WB program. During these calls we'd address policy, procedures, issues, concerns, questions, emphasis of program etc. In the summer of 2010, we went to quarterly calls. Routinely issue guidance and direction to the SMEs via emails. Also distribute monthly inventory reports.	2008
	SME Guide	LB&I created an SME Guide so roles, responsibilities, and policy was housed in one location for SMEs. It's routinely updated and used to train new SMEs.	2009
Small Business/Self-Employed Operating Division			
	Training	Training to SEP, General Program and Flow Through employees related to offshore claims	April 4-7, 2011
	Guidance	Developed SBSE Examination Whistleblower Process "White Paper" that is included in all case files assigned for both "a" and "b" claims.	December 9, 2008
		Guidance updated to include Promoter Whistleblower Claim Process, Whistleblower Process - Counsel Involvement Option, and Debriefing Checklist	October 18, 2011
		Designated Counsel, Exam Planning & Delivery and Exam Technical SMEs	
		Designated Area SMEs, including a ATTI SME	

	Communication	Exam Technical SME had regular conference calls with each Area SEP Territory Managers	
		Exam Planning & Delivery SME held periodic calls with PSP Coordinators, Section Chiefs and Territory Managers	
Tax Exempt and Government Entities Operating Division			
Exempt Organizations		Established processes and procedures for how "A" Claims cases are handled	
		Designated experienced classifier to review "A" Claims	
		Follows IRM 25.2.2 for processing of "A" Claims	
		Trained three agents and two managers on Taint Review Process	January 1, 2009
		Require case handling instructions (F 211 and 11369) be included with each case	
Employee Plans		Trained two employees as Coordinators; both attended WO CPE	October 2008 & June 2010
Government Entities		Designated Coordinator; attended WO CPE	Several years ago
		Written procedures in place to adjudicate "B" Claim cases	
		Each function (ITG, FSLG, TEB) has assigned SME; trained	
		Continual coordination with WO (e.g., changes, rulings, procedures, etc.)	
Chief Counsel			
Counsel-wide		Trained 150 attorneys	2008 and 2010
		Engaged in formal and informal training and communications	
		15 attorneys attend Ogden WO Training	October 2008
		Ethics IVT - WO Segment	April 2012
Large Business & International	Attorney Training	Eleven attorneys trained on 2004 amendments, 7623, resources for Counsel, etc.	January 2008
		Eleven attorneys trained on statute, process for handling cases and Counsel's role	June 2011
	Manager Training	Area 3 managers presentation	May 2008
		SB/SE Area 1 Managers Meeting presentation	June 2008
		LB&I Counsel Managers Meeting presentation	April 2010
		Identified Area WO Coordinators	February 2007
		Conference calls with LB&I Counsel WO Group	May 2008
Procedure & Administration	Presentations	CC CLE - Panel on IRS WO Program	August 2008
		ABA Section of Taxation, Mid -year Meeting -	2009

		Administrative Practice Panel	
		2010 LB&I Counsel CLE - Panel on IRS WO Program	2010
		SB/SE Counsel, Area 5 and 8 Managers Meeting - WO Statute and CC Notices	April 2010
		LB&I CPE on International Individual Compliance	2011
		Tax Practice IVT	
		Proposed T.C. Rule 345(a) anonymous W proceedings	March 2012
		Proposed T.C. Rule 345(b), redacted filings	March 2012
		Discussion of Kasper in context of larger discussion of appropriate proof of mailing	July 2011
		Existence of new Tax Courts cause of action under section 723(b)(4)	June 2008
	Guidance and Communication	Draft Notice of Proposed Rulemaking	March 2011 - present
		CC-2008-001 - Coordination of Section 7623 WO Claims	
		CC-2008-011 - Limitations on Informant Contacts; Current Employees and Taxpayer Representatives	
		CC-2010-004 - Clarification of CC Notice 2008-011 - Limitations on Informant Contacts; Current Employees and Taxpayer Representatives - issues Memo	
		Notice 2008-4 - Claim Submitted to the IRS Whistleblower Office under Section 7623	
		Rev. Proc. 2010-16 - Last Known Address	
		PMTA-2011-33 - Powers of Attorney in the context of whistleblower cases	
		PMTA-2011-32 - Powers of Attorney in the context of Whistleblower cases	
		PMTA-2011-31 - Whistleblower Office disclosures of tax return information	
		PMTA-2011-01 - Withholding Information reporting under section 7623(a)	
		PMTA-2011-02 Determination of Character, Source, and Withholding requirements with respect to Whistleblower awards paid to nonresident alien individuals	
		PMTA-2010-63 - Withholding Recommendations	
		Counsel comments on Tax Court Proposed Rules regarding Whistleblower award appeals	July 2008
		Letter to Tax Court on public disclosure of non-party taxpayer identifying information in award appeals under section 7623(b)(4)	March 2011
		Counsel Formal comments on Tax court Proposed Rules regarding privacy protections for filings in Whistleblower actions	February 2012
		Final Regulation T.D. 9516 - Disclosure of return information in connection with written contracts among the IRS, whistleblowers, and legal representatives of whistleblowers	
		Final Regulation T.D. 9580 - Collected Proceeds	
	Miscellaneous	Whistleblower Executive Board Meeting on definitions of "based on" and "related actions, "	July 2011
		Counsel meeting with WO regarding "based on, "action," and "related action" examples	October, 2011

SB/SE	Presentations	Regular e-mail updates about WO matters, articles, court opinions, procedures, sample taint analysis memos, etc.	
		SB/SE Area 5 Managers presentation	2012
		SB/SE Matrix meeting break-out	2009
		WO CPE presentation	2010
		TAF Meeting presentation	2009
	Training	TEGE presented WO Program to Area 1 attorneys	2011
		LB&I attorneys presented on WO Program and coordination with Exam	2011
	WO Cadre of Attorneys	List of contacts on SB/SE Counsel intranet site	
		Conference calls with cadre members	2010 and 2011
		Role of Cadre attorneys	September 2010
		Training and guidance on Cadre work	March 2011
	Miscellaneous	Discussions with Area Counsel regarding a variety of topics, including refund protection issues	June 2007 - present
		SBSE Counsel Executive Meeting	September 2011
Tax Exempt & Government Entities			
	Training	General overview of WO Program and a panel discussion	2010
		TEGE attorneys participated in two WO workshops	2008 and 2010
	Team	Periodic conference calls	
		Information shared via email	