



May 26, 2026

Senator Charles E. Grassley
Senior Member
Finance Committee
U.S. Senate
Washington, D.C. 20510

Senator Ron Wyden
Ranking Member
Finance Committee
U.S. Senate
Washington, D.C. 20510

Re: Senate Companion Bill to H.R. 7959 – IRS Whistleblower Program Improvement Act

Dear Chairman Grassley and Ranking Member Wyden:

Taxpayers Against Fraud (“TAF”) is a national non-profit, public interest organization dedicated to fighting fraud and protecting public resources through public-private partnerships. TAF pursues its mission by working to advance and maintain the integrity of whistleblower award and private enforcement provisions in federal and state laws, including the federal and state False Claims Acts and the federal tax, securities, and commodity futures trading laws. TAF’s sister organization, The Anti-Fraud Coalition, has a membership of nearly 400 attorneys who represent whistleblowers and assist federal and state governments in recovering billions of dollars annually lost through fraudulent practices.

We write regarding the Senate’s companion bill to H.R. 7959, the IRS Whistleblower Program Improvement Act. This legislation represents a critical and timely effort to address longstanding structural deficiencies in the IRS whistleblower program that have significantly undermined its effectiveness as a tax enforcement tool.

As currently administered, the IRS Whistleblower Program is hindered by excessive delays and insufficient procedural safeguards. These issues not only discourage high-quality whistleblowers from coming forward, but also impede the IRS’s ability to identify and recover substantial unpaid tax liabilities. Reform is necessary to restore confidence in the program and to ensure it operates

as Congress originally intended.

The Senate companion bill to H.R. 7959 includes several essential improvements that will materially strengthen the program. The provision allowing for de novo review in the United States Tax Court is vital to avoiding erroneous administrative decisions and ensuring accountability in award determinations. The bill's authorization of administrative review through the IRS Independent Office of Appeals will also allow for more efficient resolution of disputes. The provision in the bill providing for payment of interest in cases of prolonged delay in awards creates a necessary incentive for timely processing of claims and ensures that whistleblowers are not unfairly disadvantaged by administrative delays.

We further applaud the provision exempting whistleblower awards from sequestration. The statute promises to pay whistleblowers a specified percentage of amounts recovered in return for a whistleblower stepping forward, oftentimes at the expense of their career and sometimes their personal safety. Under these circumstances, the Senate companion bill allows the U.S. government to honor its promise in the same way that it would honor its obligations under any contract.

Based on the foregoing, TAF is strongly in support of the Senate companion bill.

Please do not hesitate to contact Jacklyn DeMar (at (202) 296-4826 or jdemar@taf.org) or Paul Scott (at (415) 981-1212 or pdscott@lopds.com) if you would like to discuss further.

Respectfully,



Jacklyn DeMar
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Board Member
Taxpayers Against Fraud