

Background Information:

On December 20, 2006, Congress made provision for the establishment of a Whistleblower Office within the IRS. This office has responsibility for the administration of the informant award program under section 7623 of the Internal Revenue Code. Section 7623 authorizes the payment of awards from the proceeds of amounts the Government collects by reason of the information provided by the claimant. Payment of awards under 7623(a) is made at the discretion of the IRS. To be eligible for an award under Section 7623(b), the amount in dispute (including tax, penalties, interest, additions to tax, and additional amounts) must exceed \$2,000,000.00; if the taxpayer is an individual, the individual’s gross income must exceed \$200,000.00 for any taxable year at issue.

The amendments to section 7623 required a revision to the Form 211 as the Director, of the Whistleblower Office is the only one authorized to approve payments for awards.

Form 211 Revision Date June 2006	Form 211 Revision Date August 2007
Name of Form: Application for Reward for Original Information	Changed to: Application for Award for Original Information
Statement: I am applying for a reward...	Statement Removed
	Added: Item 14, 15, and 16 to obtain information from the claimant.
Removed the statement. Relative to the information I furnished...	
Removed the Section: Authorization of Reward.	
	Changed the Address to submit Form from Ogden to Washington.
	Added Instructions and Privacy Act Statement on the 2 nd Page.

These changes will not effect burden hours.

This form has been approved by Counsel and the Whistleblower Director, Stephen Whitlock.