



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.1.32

DECEMBER 14, 2023

EFFECTIVE DATE

(12-14-2023)

PURPOSE

- (1) This transmits new IRM 5.1.32, *Field Collecting Procedures, Whistleblower Claims in Field Collection*.

MATERIAL CHANGES

- (1) This new IRM section provides procedures for SB/SE Field Collection employees working or encountering a whistleblower claim, based on existing guidance from IRM 25.2.1, *General Operating Division Guidance for Working Whistleblower Claims*. In addition, this IRM incorporates existing procedures applicable to Field Collection employees from the Whistleblower SME Desk Guide. IRM 25.2.1, *General Operating Division Guidance for Working Whistleblower Claims*, remains the lead IRM for all operating divisions and functions regarding whistleblower claim policy and procedures.

EFFECT ON OTHER DOCUMENTS

N/A

AUDIENCE

SB/SE Field Collection employees

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Acting Director, Collection Policy
Small Business/Self Employed

5.1.32

Whistleblower Claims in Field Collection

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5.1.32.1
(12-14-2023)
**Program Scope and
Objectives**

- (1) **Purpose:** This IRM section provides guidance regarding whistleblower claims in Field Collection. Specifically, IRM 5.1.32:
 - a. Supplements whistleblower guidance provided in IRM 25.2, *Information and Whistleblower Awards*.
 - b. Provides procedures for SB/SE Field Collection employees working or encountering a whistleblower claim.
 - c. Lists the responsibilities of the Collection Subject Matter Expert (SME).
 - d. Provides guidance to Collection SMEs for whistleblower debriefing and the taint review process.
- (2) **Audience:** Field Collection employees encountering a whistleblower claim or working collection cases with an associated whistleblower claim.
- (3) **Policy Owner:** The Whistleblower Office has strategy, policy, administration, oversight, review, and reporting responsibility for the IRS's Whistleblower Program. The Director, Collection Policy is the policy owner and administrator for the SB/SE Collection operating division.
- (4) **Program Owner:** The Whistleblower Office is the owner of the Whistleblower Program.
- (5) **Primary Stakeholders:** Collection Policy - Global Strategic Compliance, the Whistleblower Office, and SB/SE Field Collection are the primary stakeholders.
- (6) **Contact Information:** To recommend changes or make any other suggestions to this IRM section, contact Collection Policy, Global Strategic Compliance.

5.1.32.1.1
(12-14-2023)
Background

- (1) The Tax Relief and Health Care Act of 2006 (TRHCA 2006) added IRC 7623(b) which enacted significant changes in the IRS award program for whistleblowers.
- (2) This subsection provides procedural guidance for SB/SE Field Collection employees when working or encountering whistleblower claims.

5.1.32.1.2
(12-14-2023)
Authority

- (1) The authority to determine and approve awards under IRC 7623 for individuals who provide information to the IRS related to the detection of underpayments of tax, or to the detection and bringing to trial and punishment of persons guilty of violating the internal revenue laws or conniving at the same is delegated to the Director of the Whistleblower Office under Delegation Order 25-7 (Rev 5). The Director of the Whistleblower Office, who reports to the Commissioner of the IRS and to the Deputy Commissioner, Services and Enforcement, has primary supervisory responsibility for the Whistleblower Office, including oversight and control of all policy decisions and implementation. Operating at the direction of the Commissioner of the IRS, the Whistleblower Office coordinates with other IRS units, analyzes information submitted, and makes award determinations.
- (2) In accordance with IRM 1.1.16.3.3.1.1, *Global Strategic Compliance*, the Program Manager, Global Strategic Compliance, develops policy for certain collection programs, including the Whistleblower sub program.

5.1.32.1.3
(12-14-2023)
Roles and Responsibilities

- (1) The Collection Policy Whistleblower Analyst is responsible for overseeing administration of the Whistleblower Program for Field Collection employees, including but not limited to:
 - a. Updates to guidance for SB/SE Collection employees.
 - b. Final decision of Field Collection Area assignment when there is disagreement between the Collection SMEs.
- (2) All SB/SE Field Collection groups with inventory associated with a whistleblower claim must adhere to whistleblower case procedures throughout their investigation.

5.1.32.1.4
(12-14-2023)
Program Management and Review

- (1) The Director, Collection Policy, is the executive responsible for providing guidance for Field Collection employees working Collection cases with an associated whistleblower claim, and ensuring consistent application of policies and procedures in this IRM.

5.1.32.1.5
(12-14-2023)
Program Controls

- (1) The program control system used to oversee and manage the inventory is the e-Trak system. The e-Trak system has a log-in program control to limit access to its content.
- (2) Collection SMEs enter certain updates in e-Trak documenting claim activity for SB/SE Collection.

5.1.32.1.6
(12-14-2023)
Terms

- (1) The following table contains commonly use terms and their definitions:

Term	Definition
Audience	The employees responsible for action or who require knowledge about the program, process, or activity.
Authorized Delegate	The senior manager delegated responsibility for IMD program administration by the member of the Senior Executive Service with program oversight per Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD), located in IRM 1.2.2.2.53, <i>Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD)</i> .
Business Unit	The highest-level Operating Division or office headed by an executive.
Claim	A claim is a whistleblower's application for an award. A whistleblower makes a claim for award by filing Form 211, <i>Application for Award for Original Information</i> , with the Whistleblower Office.
Collection Subject Matter Expert	A non-bargaining unit employee in SB/SE Field Collection responsible for initial review and evaluation of the whistleblower claim in Collection, and recommending assignment of the whistleblower claim to Field Collection.
e-Trak	The e-Trak (entellitrak) system is a web interface software application used to create whistleblower claim submissions and to manage the whistleblower claim inventory.

Term	Definition
Internal control	A tool routinely used by management or an integral component of a business unit's management that provides unmodified assurance of achievement for the following objectives: <ul style="list-style-type: none"> • Effectiveness and efficiency of operations • Reliability of reporting for internal and external use • Compliance with applicable laws and regulations
Manager	The employee's first-line manager.
Master Claim (Number)	A whistleblower claim number with at least one related claim number associated for an additional taxpayer.
Operating Division (OD)	The business unit responsible for examining or investigating whistleblower claims. Example: SB/SE Field Collection is the operating division responsible for investigation of whistleblower claims alleging the taxpayer has assets available and the taxpayer's account shows an outstanding liability .
Policy Owner	The program office responsible for the policy.
Program Director	Member of the Senior Executive Service or their authorized delegate responsible for program administration including issuance and approval of Internal Management Documents.
Program Owner	The program office with primary responsibility for establishing the processes and procedures necessary to implement the Whistleblower Program.
Related Claim (Number)	A whistleblower claim number associated with a master claim number. Multiple related claim numbers can be associated to a single master claim number.
Stakeholder	Business units or offices responsible for the program policy or whose processes or procedures are affected.
Stand-Alone Claim	A single whistleblower claim without a related claim.
Whistleblower	Person who has submitted Form 211, <i>Application for Award for Original Information</i> , under IRC 7623.

5.1.32.1.7
(12-14-2023)

Acronyms

(1) The following table contains commonly used acronyms and their definitions:

Acronym	Definition
BOD	Business Operating Division
CAF	Centralized Authorization File
CCDM	Chief Counsel Directives Manual
CCP	Central Case Processing
CI	Criminal Investigation

Acronym	Definition
FOIA	Freedom of Information Act
ICE	Initial Claim Evaluation
ICS	Integrated Collection System
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRS	Internal Revenue Service
MFT	Master File Transaction
OD	Operating Division
OI	Other Investigation
RO	Revenue Officer
SB/SE	Small Business / Self Employed
SME	Subject Matter Expert
TIN	Taxpayer Identification Number
TM	Territory Manager
WO	Whistleblower Office

5.1.32.1.8
(12-14-2023)

Related Resources

- (1) The following related resources apply to the processing of whistleblower claims:

IRM or Reference Number	Title
Document 12990	<i>Records Control Schedules</i>
Form 211	<i>Application for Award For Original Information</i>
Form 11369	<i>Confidential Evaluation Report on Claim for Award</i>
IRM 10.5.1.6.9.3	<i>Shipping through Private Delivery Carrier</i>
IRM 25.2.1	<i>General Operating Division Guidance for Working Whistleblower Claims</i>
IRM 25.2.2	<i>Whistleblower Awards</i>
<i>CCDM 33.3.8</i>	<i>Whistleblower Taint Review Procedures</i>
Pub 5251	<i>The Whistleblower Claim Process</i>

5.1.32.2

(12-14-2023)

Collection Employee Protection of Whistleblower Identity and Information

- (1) Collection employees must protect the identity of the whistleblower and the fact that a whistleblower exists. Collection employees must not disclose the identity of the whistleblower to anyone, including other IRS officials or employees except on a “need to know” basis in the performance of their official duties. See IRM 25.2.1.5.4, *Protection of Whistleblower Information*. **Do not** include references to a whistleblower in the revenue officer’s (RO’s) Integrated Collection System (ICS) history, such as:
 - Form 11369, *Confidential Evaluation Report on Claim for Award*
 - Form 211, *Application for Award For Original Information*
 - “Whistleblower (WB)”, “Whistleblower Office” or “whistleblower coordinator”
 - “third party” if the third party is the whistleblower
- (2) To maintain maximum security and protect the whistleblower’s identity, keep all whistleblower related documents, screen displays, and forms secured. When not in use, sensitive information must be kept secured. Reference IRM 5.1.3.7, *Information Security*, and IRM 6.800.2.6.3, *Privacy Act and Sensitive Data*.

5.1.32.3

(12-14-2023)

Whistleblower Claim-Related Records and Documents in Collection

- (1) Collection SMEs will upload all electronic documents associated with whistleblower claims to e-Trak. Convert all paper documents to electronic format when possible. e-Trak is the Whistleblower Office (WO) electronic system for monitoring, storing, tracking, and processing whistleblower claims.
- (2) Revenue officers must maintain a separate whistleblower claim file. Electronic format for the claim file is preferred, however a paper file is permissible. The claim file will include all whistleblower related records, see IRM 25.2.1.5(4).
- (3) Use *TDF 15-05.11, Sensitive But Unclassified (SBU) Cover Sheet*, to avoid unauthorized or inadvertent disclosure of claim-related paper documents.
- (4) To minimize the risk of violating the confidentiality of the whistleblower or their representative, **do not include whistleblower information** in files from Collection forwarded to other business functions (for example: Independent Office of Appeals, or Centralized Case Processing).
- (5) At the end of the collection investigation, the whistleblower claim file must be sent to the Whistleblower Office with Form 11369, *Confidential Evaluation Report on Claim for Award*, along with any supporting documents.
- (6) All forms transmitted or received will be preferably in electronic format vs. paper. If a physical whistleblower claim file is received from the WO or Initial Claim Evaluation (ICE) Team, the file must be stored in a secure cabinet when not in use. All whistleblower claim files will be returned to the WO or ICE along with an accompanying Form 3210, *Document Transmittal*, no later than the conclusion of the collection investigation. Refer to Document 12990, *Records Control Schedules*, (RCS) 28, Item 26 for Form 3210 retention and disposition requirements.
- (7) Revenue officers must not accept additional information regarding an existing claim from an existing whistleblower, a potential whistleblower, their representative, other agencies, Criminal Investigation (CI), or other Business Operating Divisions (BODs). Revenue officers may receive information only from the Whistleblower Office or the Collection Whistleblower Subject Matter Expert (SME). If the revenue officer receives unsolicited whistleblower claim informa-

tion from any other source, **do not review these documents**. Immediately contact the RO's corresponding Area SB/SE Collection SME listed in the *WO - OD SME Contact List*.

5.1.32.4
(12-14-2023)
**Collection Subject
Matter Expert (SME)**

- (1) Verify the claim was assigned to the correct Collection Area SME for evaluation. If the claim was assigned to the incorrect Collection SME, send a secure email to: **SBSE Whistleblower ICE Team* advising of the issue, and copy the Collection Policy Whistleblower Analyst.
- (2) The Collection Subject Matter Expert (SME) performs an initial evaluation to determine if the claim will be:
 - a. Recommend to decline (survey) action on the claim, or
 - b. Forwarded to a revenue officer for field investigation.

5.1.32.4.1
(12-14-2023)
**Collection SME
Responsibilities**

- (1) The responsibilities of the whistleblower Subject Matter Expert includes the responsibilities found in IRM 25.2.1.4.1, *Roles and Responsibilities*. In addition Collection SME responsibilities include but are not limited to:
 - a. Perform and document the debriefing of the whistleblower, or document the reason(s) why the debriefing was not performed.
 - b. Coordinate with Counsel and the Whistleblower Office as required.
 - c. Decide to forward the whistleblower claim to Field Collection, or recommend to survey / decline the claim.

Note: The target time-period for the Collection SME to complete their case processing is 90 days from the date the claim is assigned to the Collection SME.

- d. Protect the Field Collection function from exposure to tainted information.
- e. Enter e-Trak updates when actions occur.
- f. Respond timely (generally within 7 calendar days) to questions from the Whistleblower Office, the ICE Team, or the Collection Policy analyst administering the Whistleblower Program for Field Collection.
- g. Provide ongoing support on claims assigned to revenue officers regarding whistleblower claim procedures as necessary.
- h. Review Form 11369 package provided by the assigned revenue officer following completion of all appropriate collection actions. If acceptable, the Collection SME then uploads the form and attachments to e-Trak, and informs the ICE Team of the completed action.

5.1.32.4.2
(12-14-2023)
**Collection SME e-Trak
Updates**

- (1) Following review of Form 211, *Application for Award For Original Information*, the Collection SME will create a new entry on the e-Trak *Issues* tab.
 1. Review all alleged issues in the whistleblower's submission. Create a new Issues tab entry in the Master Claim number covering all Collection related issues identified.
 2. Select 'Issues' and then select 'New'.
 3. Select one of the drop-down options for **Collection** that corresponds with the issue described on Form 211.
 4. Comments are an optional, and can be entered to further describe the claim issue.
 5. If there are multiple Collection related issues alleged on Form 211, then input a separate "New Issue" for each issue alleged.

(2) The following *Claim Action* update types are available to the Collection SME in e-Trak:

- Additional Information from Whistleblower
- Comments
- Counsel Review Completed
- Form 11369 to WO
- Forward to OD Field (assign claim to a revenue officer)
- HQ Counsel Review
- Local Counsel Review
- No Debrief Performed
- OD Counsel Review
- Other - explain in comments
- Whistleblower Debrief

(3) Upload and attach documents as a PDF (if available) to the claim action.

Note: The Action Date is the date the action occurred, not the date the action was entered in e-Trak.

5.1.32.5
(12-14-2023)
**Whistleblower
Debriefing by the
Collection SME**

(1) Debriefing a whistleblower is an interview by the Collection SME with the whistleblower to discuss the information they provided on their Form 211, *Application for Award For Original Information*, and attachments.

(2) See IRM 25.2.1.4.2, *Debriefing the Whistleblower*, for debriefing requirements.

Note: Each item on the Debrief Checklist must be reviewed with the whistleblower, however the full text of each checklist item does not have to be read to the whistleblower by the Collection SME.

(3) If a debriefing has already been completed by another operating division outside of Collection and additional information is needed from the whistleblower, contact the Whistleblower Office by sending a secure email to: **SBSE Whistleblower ICE Team* prior to contacting the whistleblower.

5.1.32.5.1
(12-14-2023)
**Collection SME
Debriefing Decision and
Documentation
Requirement**

(1) Collection SMEs are required to either document the whistleblower debriefing or document the justification for not performing the debriefing in e-Trak. Complete the applicable claim action on the Master Claim (input into the related claims is optional). Collection SMEs will use one of two different claim actions in e-Trak to satisfy this requirement:

- a. Claim Action "Whistleblower Debrief" - Add debriefing notes as an attachment to the claim action. If there are multiple files, upload the files in a zip file.
- b. Claim Action "No Debrief Performed" - Include the rationale for the determination in the comments for the claim action.

5.1.32.5.2
(12-14-2023)
**Collection SME Reasons
to Forgo a Debriefing**

(1) Some common reasons the Collection SME may choose to forgo the opportunity to debrief the whistleblower include, but are not limited to:

- a. The case is not assignable for action by Collection (for example: the collection statute is short, limited resources to work the claim, or the claim does not have collection potential).

- b. For other common reasons to forgo the opportunity to debrief the whistleblower, see IRM 25.2.1.4.2(4).

5.1.32.5.3
(12-14-2023)
**Receipt of Form 2848 or
Form 8821 by the
Collection SME**

- (1) If the Collection SME receives Form 2848, *Power of Attorney and Declaration of Representative*, and/or Form 8821, *Tax Information Authorization*, from a whistleblower or their authorized representative, forward the form(s) to the **SBSE Whistleblower ICE Team* for processing as soon as possible, but no later than one business day after receipt. **Do not** send these forms to the CAF unit. The ICE Team will work directly with the whistleblower to perfect (if necessary) and process the form(s). Continue with the debriefing if both the whistleblower and their representative are present on the call. Reference IRM 25.2.2.3(8).

5.1.32.5.4
(12-14-2023)
**Debrief Checklist and
Debrief Template Use by
the Collection SME**

- (1) IRM 25.2.1-1, *Debriefing Checklist*, contains information that must be reviewed with the whistleblower and their representative at the start of the debriefing. The Debriefing Checklist is available as a Word document on the Whistleblower Office Public Documents SharePoint at <https://irs.gov.sharepoint.com/sites/Whistleblower-Public/Documents/Forms/AllItems.aspx>.

Note: Each item on the Debrief Checklist must be reviewed with the whistleblower, however the full text of each checklist item does not have to be read to the whistleblower by the Collection SME.

- (2) The Debriefing Template is located on the Whistleblower Office Public Documents SharePoint at <https://irs.gov.sharepoint.com/sites/Whistleblower-Public/Documents/Forms/AllItems.aspx>. The Debriefing Interview Template can serve as a starting point for questions to ask the whistleblower during the debriefing interview. Debriefing questions must be tailored to the circumstances of the claim. Use of the Debriefing Template by the Collection SME is not required.

5.1.32.5.5
(12-14-2023)
**Collection SME
Debriefing Notes and
Privileged Information**

- (1) Upload all debriefing notes, including audio recordings (if technically possible) to e-Trak. Include a copy of the notes and recording in the whistleblower claim file. See IRM 25.2.1.4.2(6).
- (2) If the debriefing notes taken by the Collection SME, including audio recordings, include privileged information, do not include these in the whistleblower file sent to the revenue officer. See IRM 25.2.1.4.2(6).

5.1.32.6
(12-14-2023)
**Collection SME Taint
Review**

- (1) The taint review refers to the part of the whistleblower claim process where the Collection SME (with help, as needed, from Counsel and the Whistleblower Office) evaluates the IRS's ability to use the information provided by the whistleblower. See IRM 25.2.1.4.3, *Taint Review*.
- (2) See *CCDM 33.3.8, Whistleblower Taint Review Procedures*, for additional information.
- (3) If Counsel determines the entire claim information provided by the whistleblower is tainted, the claim must not be transferred to the field. The Collection SME will decline (survey) the claim. See IRM 5.1.32.7, *Collection SME - Survey or Decline a Claim*. If the claim is partially tainted, the untainted information may be sent to the field.

- 5.1.32.6.1
(12-14-2023)
Collection SME Request for Counsel Involvement
- (1) The Collection SME must review the claim for collection potential before involving Counsel in an evidentiary review.
 - (2) The Collection SME may request Counsel assistance throughout the claim review process, including legal issues which may arise during a debriefing. This may not be necessary on every case, but if the Collection SME suspects issues are present, request Counsel's assistance by emailing the SB/SE Collection Counsel contact listed on the SB/SE Collection area tab of the *WO - OD SME Contact List* found at <https://irs.gov.sharepoint.com/sites/Whistleblower-Public/Documents/Forms/AllItems.aspx>.
 - (3) See IRM 25.2.1.4.2.1, *When to Involve Counsel in the Debriefing*, and CCDDM 33.3.8.2, *Counsel Assistance in the IRS Taint Review Process*, for additional information.
- 5.1.32.6.2
(12-14-2023)
Privileged Communications Encountered by Collection SMEs
- (1) Privileged communications generally encountered by Collection SMEs are explained in IRM 25.2.1.4.3.1, *Privileged Communications*. Contact Counsel for assistance as needed. The SB/SE Collection Counsel contact is listed on the SB/SE Collection area tab of the *WO - OD SME Contact List* found at <https://irs.gov.sharepoint.com/sites/Whistleblower-Public/Documents/Forms/AllItems.aspx>.
- 5.1.32.6.3
(12-14-2023)
Collection Discovery of a Whistleblower as a Current Representatives of the Taxpayer
- (1) Under no circumstances is it appropriate for Collection employees to accept any information regarding a taxpayer (or related taxpayers) when the whistleblower is also that taxpayer's representative in any proceeding or administrative matter before the IRS. See IRM 25.2.1.4.3.2, *Whistleblowers who are Current Representatives of the Taxpayer*, for additional information.
 - (2) If the Collection SME discovers the whistleblower is a current representative of the taxpayer, then the Collection SME must immediately notify the SB/SE Collection Counsel contact is listed on the SB/SE Collection area tab of the *WO - OD SME Contact List* found at <https://irs.gov.sharepoint.com/sites/Whistleblower-Public/Documents/Forms/AllItems.aspx>.
- 5.1.32.7
(12-14-2023)
Collection SME - Survey or Decline a Claim
- (1) The Collection SME may survey or decline a claim. Approval of the Collection SME's manager on Form 11369 is not required.
 - (2) The Collection SME must enter a narrative on Form 11369 stating why the claim is declined by Collection, and include any supporting documentation.
 - (3) The decision to decline a claim may include taxpayer research, and not solely on unverified information in the claim.
- 5.1.32.7.1
(12-14-2023)
Common Reasons for a Collection SME to Survey or Decline a Claim
- (1) There are various reasons why a Collection SME may decline a claim. Some reasons may involve agreement from Division Counsel. Common reasons to decline a claim include, but are not limited to those listed in IRM 25.2.1.4.4(2), and:
 - a. The alleged issue is nonexistent or non-actionable by Collection.
 - b. The assets alleged under control of the taxpayer are not factual.
 - c. Short/expired Collection Statute Expiration Date (CSED).

5.1.32.7.2
(12-14-2023)

**Unacceptable Reasons
for a Collection SME to
Survey or Decline a
Claim**

- (1) Some examples of unacceptable reasons to survey or decline a claim include those listed in IRM 25.2.1.4.5, *Unacceptable Reasons for Denial*.

5.1.32.7.3
(12-14-2023)

**Collection SME e-Trak
Update After Claim
Survey or Decline**

- (1) Input a new Claim Action in e-Trak: "Form 11369 to WO".
- (2) Copy/paste narrative for why the claim was surveyed or declined on Form 11369, *Confidential Evaluation Report on Claim for Award*, into the Claim Action: Comments field on e-Trak.
- (3) Upload a copy of Form 11369 to e-Trak. Name the attachment "F11369 XXXX-XXXXXX", where XXXX-XXXXXX is the claim number.
- (4) Send a secure email to **SBSE Whistleblower ICE Team*. Include the claim number formatted as shown below:
 - Format for a Stand Alone Claim: Claim number 20XX-XXXXXX
 - Format for a Master Claim: Claim number 20XX-XXXXXX and all the related claim numbers

5.1.32.8
(12-14-2023)

**Collection SME Claim
Assignment Request to
Field Collection**

- (1) See below when the Collection SME requests assignment of the claim to Field Collection.

5.1.32.8.1
(12-14-2023)

**Collection Area Territory
Manager Contact**

- (1) The Collection SME will send a secure email to the Collection area territory manager (TM) corresponding with the taxpayer's mailing address on IDRS, advising the TM that information has been received from a whistleblower that may impact activities on a collection case within their area. Include the following in the email:
 - a. The taxpayer's TIN, name, and address.
 - b. Attach IDRS data for the taxpayer, and Form 211 with supplemental information from the whistleblower.
 - c. Include instructions for the RO to review guidance in this IRM prior to investigating the whistleblower claim. Include a reminder NOT to reference the identity or existence of a whistleblower, the whistleblower by name, the Whistleblower Office, Form 211, or Form 11369 etc., in the ICS collection history or general collection case file.
 - d. Request this information be forwarded to a Collection group manager for RO assignment.
 - e. Provide your contact information if any questions arise.
- (2) If the balance due case is not currently in Status 26, request an OI (without reference to a whistleblower claim) be opened to an RO for assignment. Advise the Collection group manager to have the balance due periods assigned to the revenue officer, and later close the OI if the revenue officer will keep the case in their collection inventory after review of the information received.

5.1.32.8.2

(12-14-2023)

Required Updates by the Collection SME when Claim is Forwarded to a Revenue Officer

(1) Update e-Trak as follows:

- a. Verify the Debriefing status has already been addressed in e-Trak, IRM 5.1.32.5.1, *Collection SME Debriefing Decision and Documentation Requirement*. Update if not previously completed.
- b. Create a new Claim Action selecting "Forward to OD Field" in the Claim Action drop down box. Include "claim referred to the field" in the comments.

(2) Send a secure email to **SBSE Whistleblower ICE Team*. Include the following information in the email:

- a. Provide the claim number and advise the claim was referred to the field.
- b. Format for a Stand Alone Claim: Claim number 20XX-XXXXXX.
- c. Format for a Master Claim: Claim number 20XX-XXXXXX and all the related numbers.

5.1.32.9

(12-14-2023)

Field Collection Employee Responsibilities

(1) Field Collection employees have the following responsibilities regarding whistleblower collection cases:

Field Collection Employee (RO, GM, TM, etc.) Responsibilities	Whistleblower Office IRM Reference
Do not contact the whistleblower or whistleblower's representative under any circumstance.	IRM 25.2.1.5(2)
All Field Collection employees must protect whistleblower information. Do not disclose the identity of the whistleblower, or that a whistleblower exists, to any other IRS employees except on a need to know basis in the performance of their official duties, this includes other Collection group members. Do not disclose the fact that there is a whistleblower to the taxpayer. If asked, neither confirm nor deny it. See IRM 5.1.32.2, <i>Collection Employee Protection of Whistleblower Identity and Information</i> .	IRM 25.2.1.5.4
When necessary for progression of the Collection investigation, verify information provided by the whistleblower through third-party contacts to avoid the taxpayer becoming aware of the existence of a whistleblower.	IRM 25.2.1.5(3)
Keep all whistleblower information (Form 211, exhibits, statements, narratives, schedules, Collection SME memo, taint memo, etc.) in a separate file from the general collection paper file. Maintain a separate paper or electronic case file for whistleblower related documents. See IRM 5.1.32.3, <i>Whistleblower Claim-Related Records and Documents in Collection</i> , for a sample list of documents appropriate for inclusion in the separate file. Use <i>TDF 15-05.11, Sensitive But Unclassified (SBU) Cover Sheet</i> , to avoid unauthorized or inadvertent disclosure of whistleblower claim-related paper documents.	IRM 25.2.1.5(4)
Do not reference, disclose, identify or document existence of a whistleblower, Form 211, Form 11369, or the Whistleblower Office in the ICS collection history, general collection case file, or any other reporting system activity record, other than the separate whistleblower claim file.	IRM 25.2.1.5.6

Field Collection Employee (RO, GM, TM, etc.) Responsibilities	Whistleblower Office IRM Reference
Do not take a paper whistleblower claim file to the field. Keep the separate whistleblower claim file safeguarded at the post of duty or authorized telework location.	IRM 25.2.1.5.4(2)
Upon completion of collection actions, or collection case transfer, the revenue officer working the collection case will complete Form 11369, secure their group manager's approving signature, and secure email the following to the whistleblower area Collection SME: Completed Form 11369, copy of the ICS history, and copy of all other electronic files associated with the information provided by the whistleblower.	(blank)

5.1.32.10
(12-14-2023)

Completion of Form 11369 by Collection

- (1) Form 11369 must explain how the whistleblower's information was used, how it did or did not contribute to the identification, development, or resolution of collection-related issues, and any other information the Collection SME determines may assist the Whistleblower Office in making an award determination.

- (2) Upon completion of required actions by Collection, multiple e-Trak claim numbers (ex. a master and related claim numbers) can be included on one Form 11369, as long as the following are met:

- Include additional taxpayer information and claim numbers.
- The additional claims are being disposed of in the same manner and at the same time.

- (3) The Collection employee who worked the claim is responsible for preparation of Form 11369, *Confidential Evaluation Report on Claim for Award*, and completion of the mandatory narrative sections. See IRM 25.2.1.5.5, *Form 11369 Requirements*, for additional information.

Note: The Form 11369 document package from the Collection SME or revenue officer is used to inform the Whistleblower Office how the whistleblower's information impacted Collection's investigation. The form and attachments assist the Whistleblower Office during award determination.

- (4) If the claim was not transferred to the field by the Collection SME, follow IRM 5.1.32.7, *Collection SME - Survey or Decline A Claim*.
- (5) Once a Collection SME or revenue officer takes action on a claim and the claim requires reassignment, the transferring Collection SME or revenue officer who last worked the claim must complete Form 11369, *Confidential Evaluation Report on Claim for Award*.
- (6) See IRM 25.2.1.5.5.3 for Form 11369 transfer package requirements.

Exception: If Form 11369 is completed by the Collection SME, Form 11369 does not require their manager's approval.

- (7) If the claim was transferred to a revenue officer for investigation, the revenue officer will:
 - a. Complete Form 11369.

- b. Sign the form as the “preparer”.
- c. Secure their group manager’s signature as the “approving official”.
- d. Upon case closure, send Form 11369 and any **electronic** supporting documents, including the separate whistleblower file, to the whistleblower area Collection SME via secure email. Mail **paper** documents from the file (if any) to the Whistleblower Office, see IRM 5.1.32.11, *Collection Shipment of Paper Claim Files at Case Closing*.

- (8) When the Collection SME receives Form 11369 from the revenue officer, the Collection SME will upload the documents to e-Trak using Claim Action “Form 11369 to WO”. Send a secure email to the ICE Team stating Form 11369 has been uploaded, and ready for review by the Whistleblower Office.

5.1.32.10.1
(12-14-2023)
**Form 11369 Mandatory
Narrative Sections by
Collection**

- (1) For all items checked “Yes” on Form 11369, *Confidential Evaluation Report on Claim for Award*, it is mandatory for the preparer of the form to add a narrative in the text field provided. Explain the issues identified by the whistleblower and the whistleblower’s contributions to collection related issues.
- (2) See IRM 25.2.1.5.5, *Form 11369 Requirements*, for additional information.

5.1.32.11
(12-14-2023)
**Collection Shipment of
Paper Claim Files at
Case Closing**

- (1) The separate whistleblower claim file can be paper and/or electronic. If the Collection SME or the revenue officer maintained a separate **paper** whistleblower claim file, **do not send the paper whistleblower claim file to Centralized Case Processing (CCP)**. Reference IRM 25.2.1.5.5(9) , upon conclusion of the Collection investigation, mail the separate paper whistleblower claim file to the Whistleblower Office with an accompanying Form 3210, *Document Transmittal*, to:

Internal Revenue Service

Whistleblower Office/ICE Team

1973 N. Rulon White Blvd., M/S 4111

Ogden, UT 84404

- (2) Refer to IRM 10.5.1.6.9.3, *Shipping through Private Delivery Carrier*, for shipping procedures/instructions.
- (3) Refer to Document 12990, *Records Control Schedules*, (RCS) 28, Item 26 for Form 3210 retention and disposition requirements.

5.1.32.12
(12-14-2023)
**Direct Receipt of Form
211 from a Potential
Whistleblower by
Collection**

- (1) If a Collection employee receives Form 211, *Application for Award For Original Information*, directly from a potential whistleblower, refer to the mailing instructions in Pub 5251, *The Whistleblower Claim Process*, for the Whistleblower Office mailing address. Mail the contents of the original claim package to the Whistleblower Office - ICE Team. The claim package includes Form 211 and all accompanying attachments. Do not inspect the contents of the claim or send any part of the claim package to another recipient other than the ICE Team. To maintain the confidentiality of a whistleblower, do not make any ICS case history entries referring to the receipt or processing of a whistleblower claim.

- (2) Refer to IRM 10.5.1.6.9.3, *Shipping through Private Delivery Carrier*, for shipping procedures/instructions.
- (3) Refer to Document 12990, *Records Control Schedules*, (RCS) 28, Item 26 for Form 3210 retention and disposition requirements.

5.1.32.13
(12-14-2023)

**Freedom of Information
Act Request Receipt by
Collection**

- (1) If a Freedom of Information Act (FOIA) request is received by a Collection employee for a collection case with an associated whistleblower claim, immediately contact the Whistleblower Office by sending a secure email to the Whistleblower Office's Associate Director for Strategic Planning and Program Operations. If you have questions, contact the Collection Policy Whistleblower Analyst for assistance.