

Department  
of the  
Treasury

Internal  
Revenue  
Service

Office of  
Chief Counsel

# Notice

CC-2008-001

November 1, 2007

Coordination of Section 7623  
Whistleblower Claims in the Tax Court  
**Subject:** Court

Upon incorporation  
**Cancel Date:** into CCDM

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## Purpose

This Notice provides guidance relating to a new cause of action in the Tax Court for review of award determinations made by the Service's Whistleblower Office, pursuant to section 7623.

## Background

Under I.R.C. § 7623, the Service is authorized to pay awards from the proceeds of amounts collected as a result of information provided by whistleblowers. The Tax Relief and Health Care Act of 2006, Pub. L. No. 109-432, § 406, 120 Stat. 2922, 2958-60 (2006), amended section 7623 and, among other things, conferred on the Tax Court jurisdiction to hear appeals of certain award determinations made by the Whistleblower Office. New section 7623(b)(4) provides that any determination made by the Whistleblower Office regarding a whistleblower award under section 7623(b) may be appealed to the Tax Court within 30 days of such determination. New section 7623(b)(5) limits the application of section 7623(b)(4) to appeals of award determinations with respect to actions in which the tax, penalties, interest, additions to tax, and additional amounts in dispute exceed \$2,000,000 and, in the case of an action against an individual, in which the individual's gross income exceeds \$200,000 in the taxable year(s) at issue. The Tax Court has jurisdiction to review award determinations regarding information provided to the Service by a whistleblower on or after December 20, 2006. In general, the docket number in these cases will contain a "W" that will identify the case as a whistleblower case.

In Wolf v. Commissioner, T.C. Memo. 2007-133, the petitioner appealed a notice of determination sustaining a levy relating to the petitioner's unpaid 1996 federal tax liabilities. The petitioner objected to the Service's levy and collection activity, claiming unspecified tax credits, and requested that the Tax Court order the Service to investigate alleged violations of federal law by personnel and contractors working for the

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