



Webcast: An Examination of Whistleblower Regimes

October 23, 2025

GIBSON DUNN

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MCLE CERTIFICATE INFORMATION

MCLE Certificate Information

- Approved for 1.0 hour General PP credit.
- CLE credit form must be submitted by **Thursday, October 30th.**
- Form Link: https://gibsondunn.qualtrics.com/jfe/form/SV_3r9ntcmh90kh0xg
 - Most participants should anticipate receiving their certificate of attendance in four to eight weeks following the webcast.
- **Please direct all questions regarding MCLE to CLE@gibsondunn.com.**

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Agenda

01 **SEC and CFTC Programs**

02 **DOJ Pilot Program**

03 **False Claims Act**

04 **FinCEN Program**

05 **IRS Program**

06 **International Programs**

SEC and CFTC Programs

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SEC/CFTC:
The Current
Commissions



[Caroline D. Pham \(R\)](#)
Acting Chairman
since 2025
Commissioner
since 2022



**U.S. Securities and
Exchange Commission**

<u>Paul S. Atkins (R)</u> Chairman since 2025	<u>Hester M. Peirce (R)</u> Commissioner since 2018	<u>Caroline A. Crenshaw (D)</u> Commissioner since 2020	<u>Mark T. Uyeda (R)</u> Commissioner since 2022
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SEC/CFTC: Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010

Relevant Background

- **Dodd-Frank**
 - To promote the financial stability of the United States by improving accountability and transparency in the financial system, to end “too big to fail,” to protect the American taxpayer by ending bailouts, to protect consumers from abusive financial services practices, and for other purposes
- **Section 748 Dodd-Frank**
 - “Commodity Whistleblower Incentives and Protection”
 - The Commodity Exchange Act is amended by adding at the end of the following [Section 23 Commodity Exchange Act]
- **Section 922 Dodd-Frank**
 - “Securities Whistleblower Incentives and Protection”
 - The Securities Exchange Act of 1934 is amended by inserting after Section 21E of the Securities Exchange Act of 1934 [section 21F of the Exchange Act]

SEC/CFTC: Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010

Make a financial award to “whistleblowers” who

- **“voluntarily”**
 - not pursuant to pre-existing legal or contractual duty
 - before receiving a request from the agency or other regulatory / law enforcement agency
- **provide “original information”**
 - derived from whistleblower’s independent knowledge / analysis not already known to the agency
 - provided to the agency for first time after July 21, 2010
- **to “the Commission”**
 - Agency implementing regulations prescribe procedures for submission
- **that “leads to”**
 - information must either be “sufficiently specific, credible, and timely” to cause the agency to commence / expand / reopen investigation or, where there is already ongoing investigation of subject, information must “significantly contribute[] to the success of the action”
- **a “successful enforcement [action]”**
 - monetary sanctions (including penalty, disgorgement, and interest) > \$1M
 - may include sanctions imposed in criminal or regulatory actions brought by other agencies
 - awards range from 10 to 30% of monetary sanctions

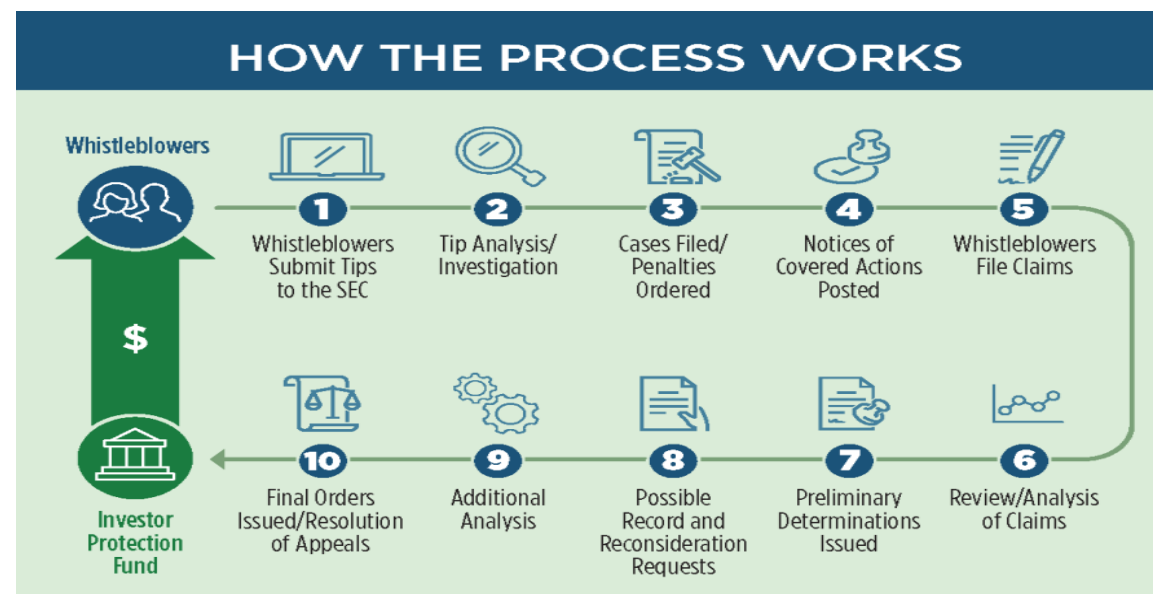
SEC/CFTC: Whistleblower Process Overview

CFTC



The Commodity Futures Trading Commission's (CFTC) Whistleblower Program, created by the Dodd-Frank Act, provides monetary incentives to individuals who come forward to report possible violations of the Commodity Exchange Act. It also provides [anti-retaliation protections](#) for whistleblowers. The CFTC's Whistleblower Office administers the program.

SEC



SEC/CFTC: CFTC 2024



Issued 12 orders granting awards in FY 2024. Enforcement actions associated with these awards have resulted in monetary sanctions of about **\$162 million** collected.



Since making its first award in 2014, the CFTC has issued 53 orders granting awards totaling **nearly \$390 million** in award payments.



Granted 15 applications in FY 2024, totaling **over \$42 million** in award payments.



To date, enforcement actions associated with all program awards have resulted in monetary sanctions totaling **over \$3.2 billion**.



Received a record **317 award applications** in FY 2024.



Received a record **1,744 whistleblower tips** in FY 2024.

Source: CFTC, <https://www.whistleblower.gov/>

SEC/CFTC: SEC 2024

SEC's Annual Report to Congress for FY 2024:

- In 2024, the SEC awarded over \$255 million to 47 individual whistleblowers.
- This was the third highest annual amount for the program, following the highest annual amount of \$600 million in 2023.
- The SEC has awarded more than \$2.2 billion to 444 individual whistleblowers since the Program's inception in 2011.

Other Statistics:

- In FY 2024, of the whistleblowers who received awards, approximately 38% of them were outsiders and approximately 62% were insiders
- The Program continues to receive tips from all over the world. In FY 2024, the foreign countries from which the highest number of tips originated were Canada, the United Kingdom, India, Australia, and Germany. Domestically, the states from which the highest number of tips originated were South Carolina, Florida, California, Texas, and New York.

Whistleblowers have incentives to obtain the largest award possible; the Division of Enforcement has an incentive to maximize awards as an inducement for whistleblowers to come forward; and the Commission has an incentive to maximize awards as a metric to illustrate the success of the program.

-- SEC Commissioners Peirce and Uyeda ([9/19/24](#))

SEC/CFTC: Related Considerations

**Internal
Reporting**

**Actions Taken to
Impede
Reporting**

Retaliation

Self-reporting



DOJ Programs

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DOJ: Corporate Whistleblower Awards Pilot Program – Key Features

Overview

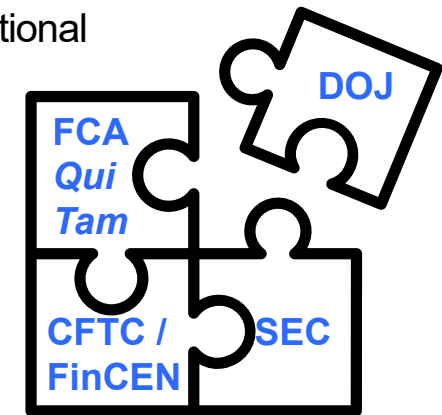
- 3-year pilot program launched August 2024 by DOJ's Criminal Division (MLARS)
- Intended to address gaps in existing whistleblower programs
- Funded by DOJ's Asset Forfeiture Fund

Whistleblower Awards

- Potentially awarded where forfeitures > \$1M, subject to DOJ's discretion
- Calculated based on percentage of "net proceeds forfeited" (with different percentages based on size of forfeiture)

Program Coverage

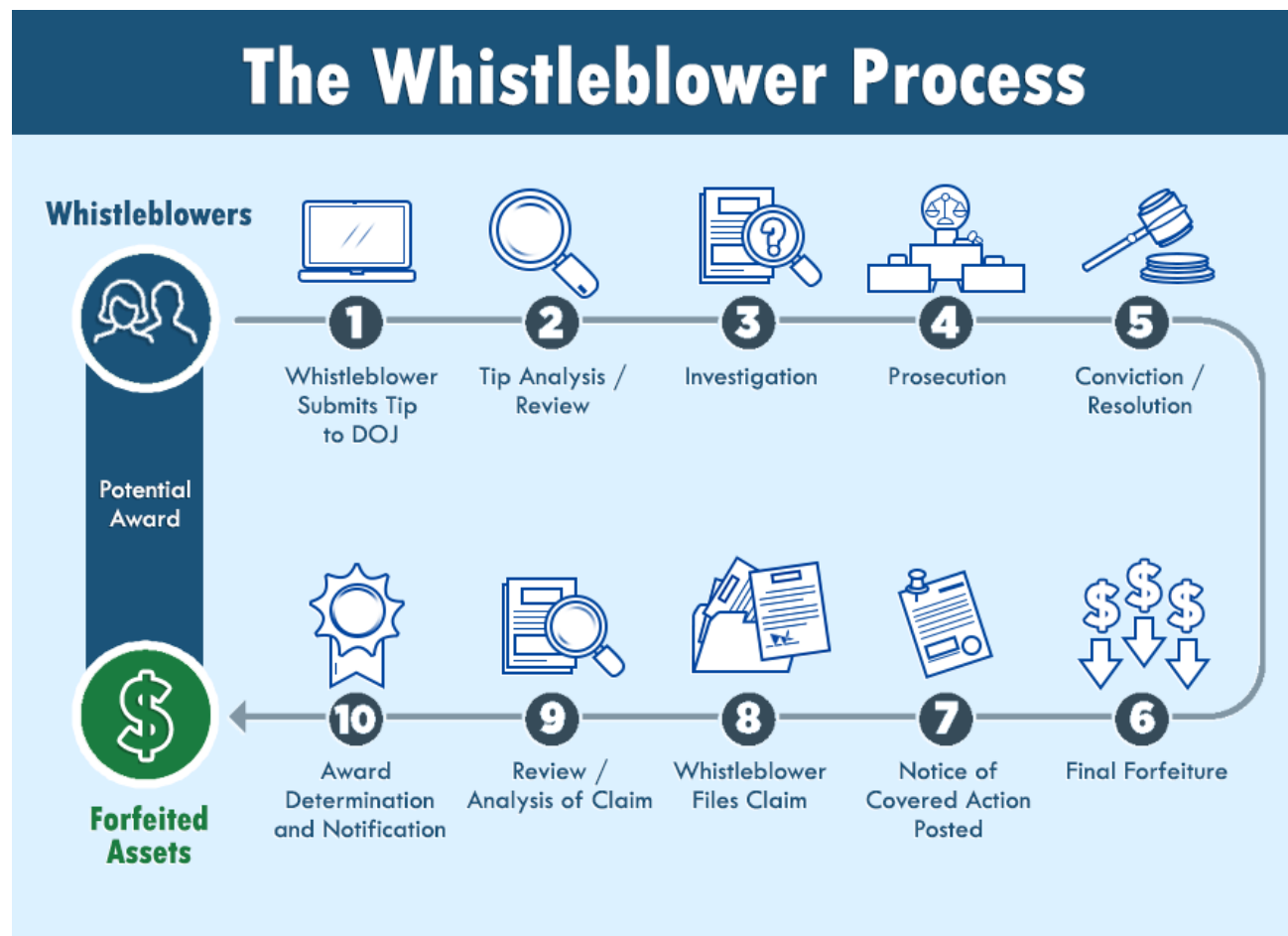
- May 2025 update to pilot program expanded eligibility for awards based on additional enforcement priorities
 - Violations by financial institutions (e.g., money laundering)
 - Foreign/domestic corruption
 - Procurement and federal program fraud
 - Sanctions violations and trade, tariff, and customs fraud
 - Violations of federal immigration law
 - Health care fraud involving both private and public programs (FCA-covered fraud now potentially eligible)
- Applies only to individual whistleblowers
- Excludes whistleblowers with significant criminal involvement, as well as internal auditors/compliance officers



DOJ: Corporate Whistleblower Awards Pilot Program – Process

As with other programs, awards will take time to materialize ...

- DOJ intake form identifies potential obstacles to recovery (e.g., role in the criminal conduct, reliance on public sources)
- Prosecution must result in forfeiture, resulting in a notice of covered action – and a whistleblower claim, which DOJ will then evaluate to determine an award



DOJ: Corporate Whistleblower Awards Pilot Program – Potential Impact

Outlook and Impacts

- DOJ reportedly received > 100 tips in the program's first month and hundreds more since then
- Various U.S. Attorney's Offices have implemented their own whistleblower programs (e.g., C.D. Cal., N.D. Ill., S.D. Fla., EDNY, SDNY)
- Questions remain regarding whether DOJ will pursue tips relating to certain pilot program priorities, such as the FCPA (even though DOJ resumed enforcement of the FCPA in June 2025)

Corporate Strategies and Risks

- Corporations can still qualify for declinations under DOJ's voluntary self-disclosure program if they:
 - Self-report within 120 days of receiving an internal whistleblower submission
 - Report information previously unknown to DOJ
 - Show strong compliance and remediation
- Corporations must carefully evaluate any step that could be viewed as retaliatory against a reporter
 - DOJ emphasized its anti-retaliation message by threatening loss of cooperation / remediation credit and even obstruction prosecutions
- Because of the potential for inter-agency overlap and scrutiny, corporations should evaluate internal reports swiftly

DOJ Antitrust Division: Whistleblower Rewards Program

Overview

- DOJ's Antitrust Division announced a new Whistleblower Rewards Program on July 8, 2025
- Program created in conjunction with U.S. Postal Service ("USPS") to address lack of statutory authority for Antitrust Division
 - Program detailed in Memorandum of Understanding between DOJ and USPS
- Leverages the USPS's authority to pay whistleblower rewards to capture antitrust violations

Program Coverage

- Requires identifiable nexus of harm to USPS, but the connection need not be material
 - Possibly will be broadly interpreted to maximize scope of the program
- Limited to individual whistleblowers where criminal fine is at least \$1 million
- Whistleblowers generally remain eligible for the Individual Leniency Policy

Whistleblower Awards

- Structured similarly to the DOJ Corporate Whistleblowers Pilot Program, whistleblowers may receive 15 to 30 percent of the recovered criminal fine
- If multiple whistleblowers are eligible for a single award, the total reward cannot exceed 30 percent of the recovered criminal fine

False Claims Act

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FCA: *Qui Tam* Provisions

False Claims Act (FCA) – *Qui Tam* Provisions

- The FCA, 31 U.S.C. §§ 3729–3733, is the federal government’s **primary weapon to redress fraud** against government agencies and programs (e.g., federal health care programs).
- The FCA provides for recovery of **civil penalties and treble damages** from any person who knowingly submits or causes the submission of **false or fraudulent claims** to the United States for money or property.
- Private persons (*qui tam* relators) may bring suit under the FCA and secure **as much as 30%** of government recoveries.
- The FCA’s **non-retaliation provision** (§ 3730(h)) applies both to employees and third parties (e.g., contract workers); relief may include: 2x back pay (and interest), reinstatement (at seniority level), and/or costs and attorneys’ fees.

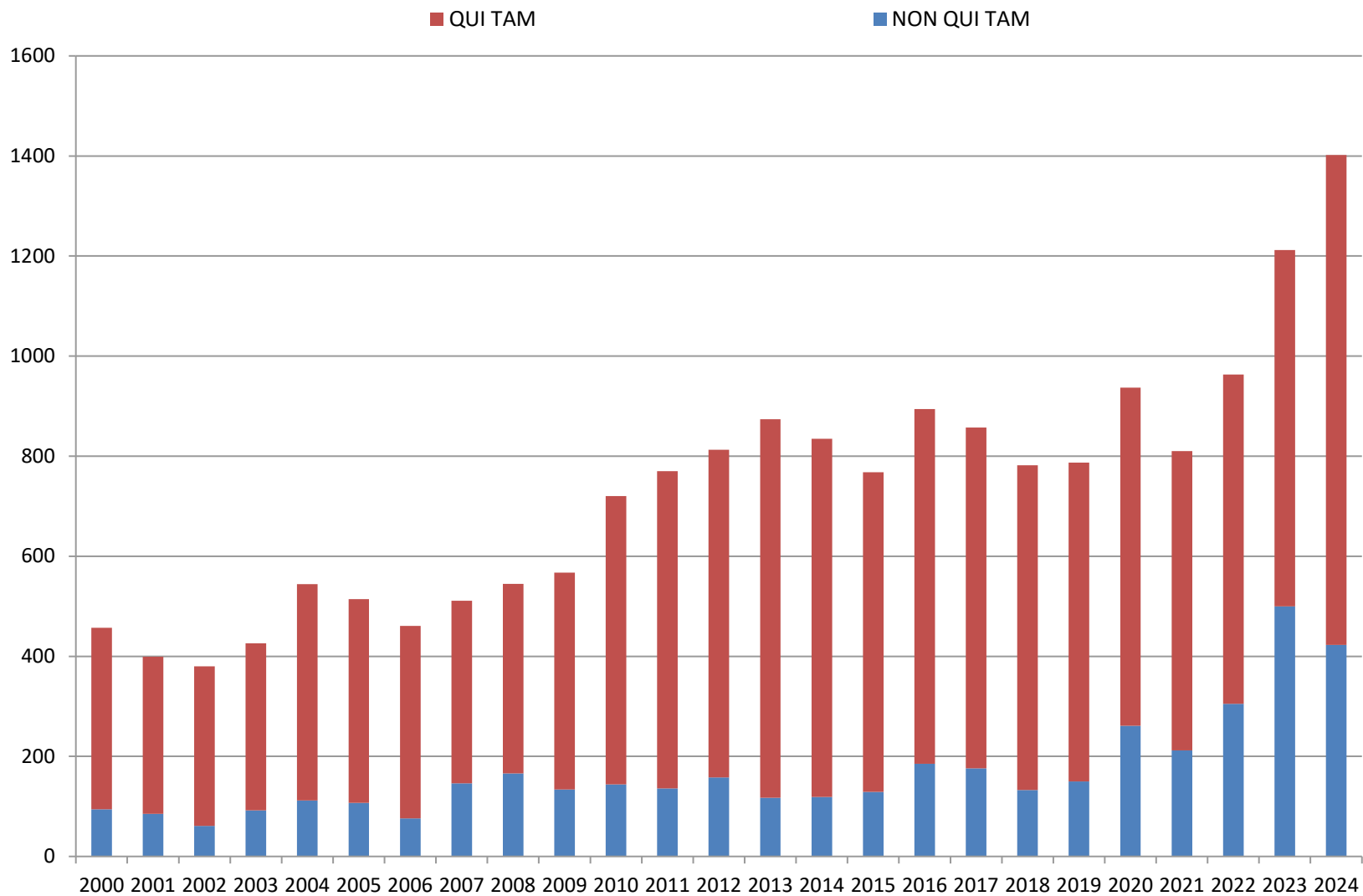
“In short, sir, I have based the [FCA’s *qui tam* provision] upon the old-fashioned idea of holding out a temptation and ‘**setting a rogue to catch a rogue**,’ which is the safest and most expeditious way I have ever discovered of bringing rogues to justice.”

*Statement of Senator Howard,
Cong. Globe, 37th Cong. 955-56
(1863)*



FCA: New FCA Cases

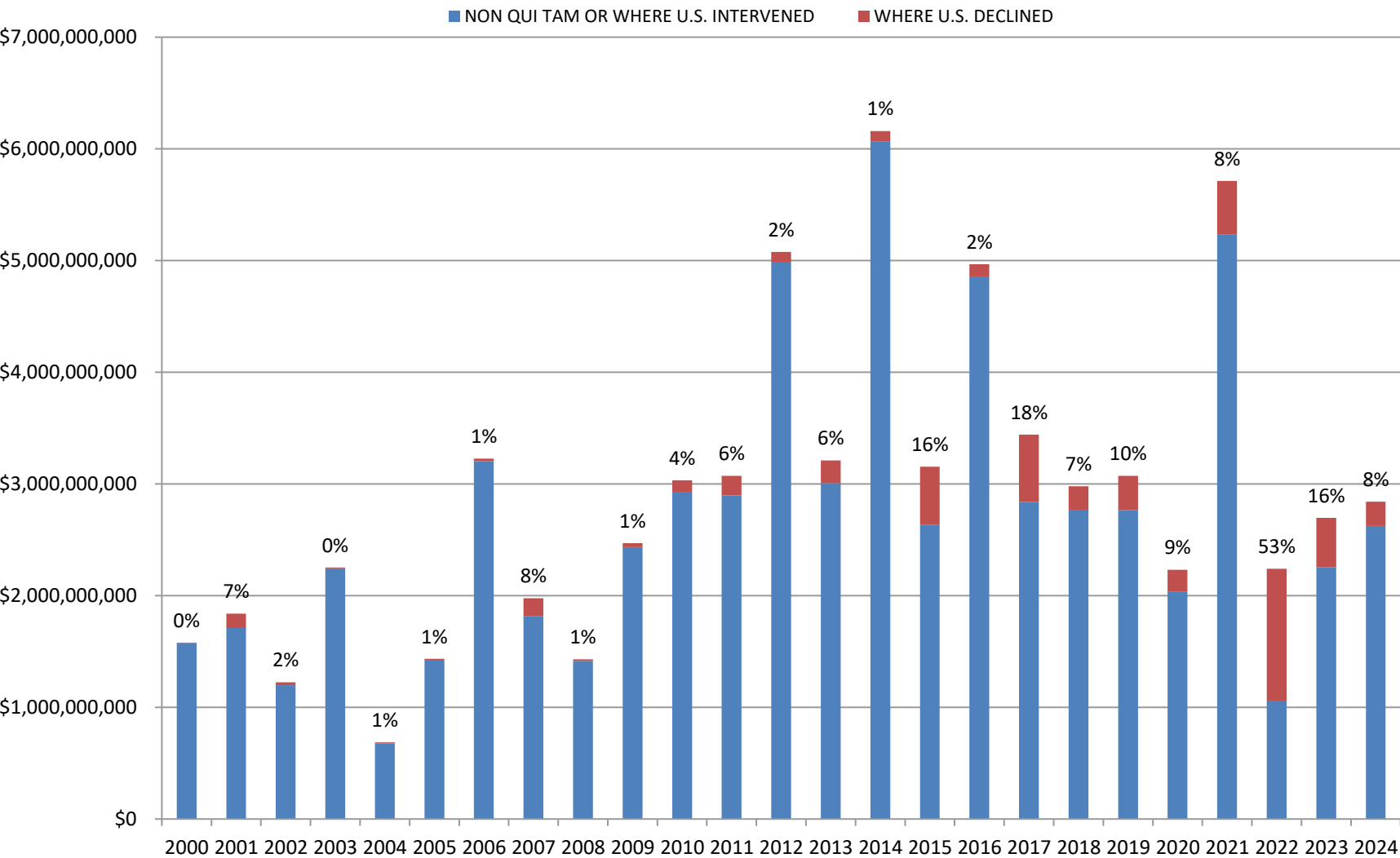
New FCA Cases: 2000 - 2024



Source: DOJ "Fraud Statistics – Overview" (Jan. 15, 2025)

FCA: Recoveries

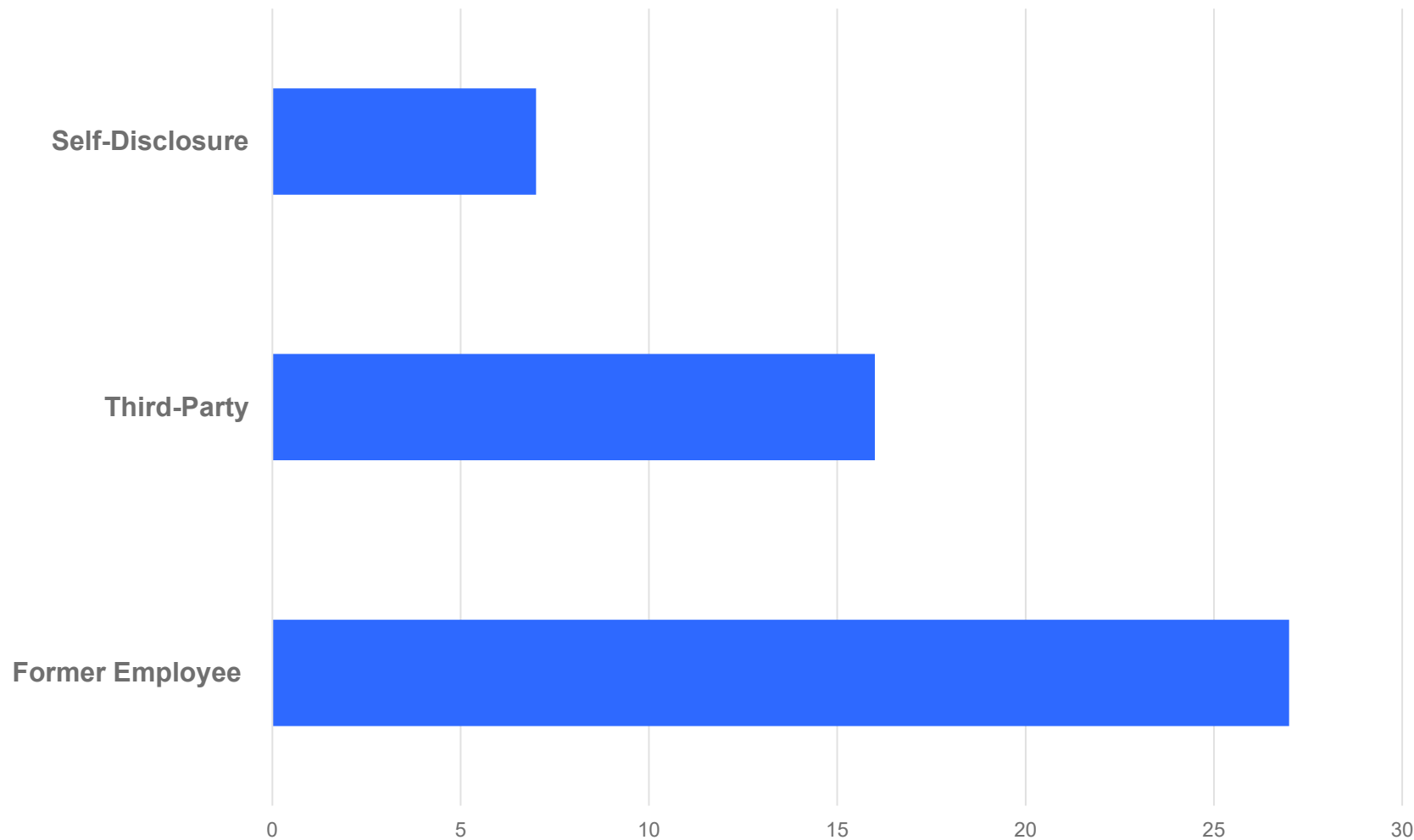
Settlements / judgments in cases where DOJ declined intervention (as percentage of total FCA recoveries):



Source: DOJ "Fraud Statistics – Overview" (Jan. 15, 2025)

FCA: Enforcement Activity

2024 Enforcement Activity by Disclosure Type



Source: Gibson Dunn "False Claims Act 2024 Mid-Year Report" (July 30, 2024); "False Claims Act 2024 Year-End Update" (Jan. 23, 2025).

FCA: DOJ Targets DEI Programs

Background

- In January 2025, President Trump issued a series of executive orders aimed at dismantling certain DEI initiatives
 - EO 14173 directed the Attorney General to develop a plan identifying “egregious and discriminatory DEI practitioners” and outlining enforcement actions to deter such practices
 - It also required each federal contractor or grant recipient: (1) to agree that its compliance with federal anti-discrimination laws is material to the government’s decision to pay (a false statement must be material to the government’s decision to pay to uphold an FCA claim); and (2) to certify DEI legal compliance

May 2025: DOJ Launches Civil Rights Fraud Initiative

- Aims to utilize the FCA to investigate and pursue claims against any recipient of federal funds that knowingly violates federal civil rights laws to ensure that the “federal government does not subsidize unlawful discrimination”

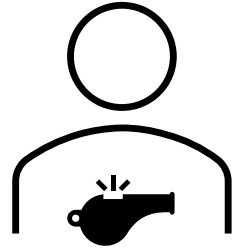
Summer 2025: DOJ Issues Numerous CIDs re Corporate DEI Programs

- DOJ is investigating whether contractors falsely certified compliance with civil rights laws in connection with claims for payment under their federal contracts.
- FCA cases targeting DEI initiatives remain novel. There is limited enforcement precedent, and the scope of what (if anything) constitutes an actionable misrepresentation under the FCA in this context is not clear.

FCA: Recent Juris- prudence

Constitutionality of *Qui Tam* Provisions

- Over the years, defendants have argued that the FCA's *qui tam* provisions improperly grant private parties the authority to pursue cases on behalf of the United States, a **responsibility exclusively vested** in the **Executive Branch** by Article II of the Constitution.
- Every circuit court that has addressed this issue has **concluded that the *qui tam* provisions are constitutional**, primarily because the government retains ultimate authority and control over the litigation, even after it ceases to be a party.
 - See *United States ex rel. Stone v. Rockwell Int'l Corp.*, 282 F.3d 787 (10th Cir. 2002); *Riley v. St. Luke's Episcopal Hospital*, 252 F.3d 749 (5th Cir. 2001); *United States ex rel. Taxpayers Against Fraud v. Gen. Elec. Co.*, 41 F.3d 1032 (6th Cir. 1994); *United States ex rel. Kelly v. Boeing Co.*, 9 F.3d 743 (9th Cir. 1993).
- Federal district courts in **other circuits** also have **upheld the constitutionality** of the FCA's *qui tam* provisions. See, e.g., *United States ex rel. Lagatta v. Reditus Laboratories, LLC*, No. 1:22-CV-01203-SLD-JEH, 2024 WL 4351862 (C.D. Ill. Sept. 30, 2024).



FCA: Recent Juris- prudence

U.S. ex rel. Zafirov v. Florida Medical Associates, LLC, No. 8:19-CV-01236-KKM-SPF (M.D. Fla. Sept. 30, 2024)

- A relator alleged that defendants falsified patients' medical conditions in claims to Medicare. DOJ declined to intervene. Defendants moved for judgment on the pleadings, arguing that the FCA's *qui tam* provisions are unconstitutional.
- Judge Kathryn Mizelle, a former Justice Thomas clerk, concluded that (1) **relators act as officers** of the United States, (2) historical examples of *qui tam* provisions do **not exempt** a relator from the Appointments Clause of Article II, and (3) because relators are **not constitutionally appointed**, their execution of litigating powers is unconstitutional because *qui tam* provisions “**permit[] unaccountable, unsworn, private actors to exercise core executive power with substantial consequences to members of the public.**”
- Zafirov conflicts with a ruling from another Florida district court issued the same month. That court rejected a defendant's constitutional argument and denied the motion to dismiss, noting that “**the Eleventh Circuit has yet to squarely consider the issue.**” *United States ex rel. Butler v. Shikara*, No. 20-CV-80483, 2024 WL 4354807, at *11 (S.D. Fla. Sept. 6, 2024).
- DOJ and relator are appealing Judge Mizelle's decision to the Eleventh Circuit.

FinCEN Program

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FinCEN: Overview

Overview

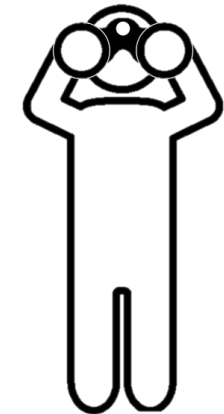
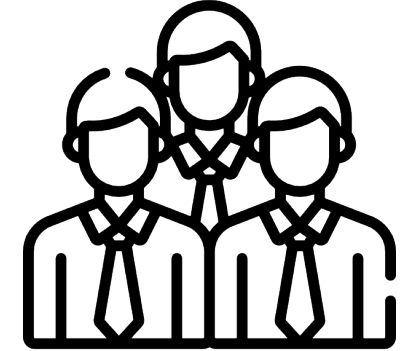
- FinCEN has traditionally served as the part of the Treasury Department responsible for **enforcement of the Bank Secrecy Act (BSA)**.
- **Whistleblower program was established in 2020:**
 - Prior to 2020, FinCEN could receive tips but lacked the authority to offer financial rewards.
 - Established by the Anti-Money Laundering Act.
 - Office was operational by October 2021.
 - Amended in 2022 by the AML Whistleblower Improvement Act to include sanctions violations.
 - Incentivizes reporting by offering awards to eligible whistleblowers equal to 10 – 30% of the total fines and penalties above \$1 million.
 - Contains anti-retaliation provisions.



FinCEN: Eligible Whistle- blowers

Eligible Whistleblowers

- To be considered eligible, whistleblower must:
 - **Voluntarily** disclose the violation; and
 - Provide **original** and **credible** information;
 - That results in a **successful enforcement action**.
 - **Can be anonymous** so long as represented by an attorney.
- The Whistleblower Program sets forth **broad standards for participation**. Whistleblowers can be:
 - Anyone, including insiders and/or current or former employees.
 - Outsiders with independent knowledge or independent evaluation of publicly-available information, as long as the government is not already aware of the information.
 - Can be either U.S. or foreign citizens.



FinCEN: Whistleblower Process

Whistleblower Process

1. **Report Submitted to FinCEN:** A “tip” is filed by whistleblower (with or without an attorney) , generally by e-mail. No set regulations on format for submission although expected to present timeline of key events and attach supporting documentation.
2. **Intake by FinCEN Whistleblower Office:** The office will review the submission and, if credible, send to the enforcement team(s) best positioned to conduct further review (e.g., FinCEN, OFAC, DOJ, BIS, or others).
3. **Investigation:** The appropriate enforcement agency will then investigate the allegations further. The investigative team may conduct interviews, request documents, and take other measures.
4. **Enforcement Action:** Based on the information collected, the investigative team may proceed with an enforcement action.
5. **Whistleblower Award Determination:** Given a successful enforcement action of over \$1 million, whistleblowers are entitled to 10-30% of the government’s recovery.

FinCEN: What is covered?

What is covered?

- Violations of the **Bank Secrecy Act**; such as:
 - Ineffective Anti-Money Laundering and Know Your Customer compliance programs;
 - Failure to submit Suspicious Activity Reports;
 - Support of money laundering activity.
- Violations of sanctions laws :
 - The **International Emergency Economic Powers Act (“IEEPA”)** (50 U.S.C. § 1701 et seq.);
 - Sections 5 and 12 of the **Trading With the Enemy Act (“TWEA”)** (50 U.S.C. § § 4305; 4312);
 - The **Foreign Narcotics Kingpin Designation Act** (21 U.S.C. § 1901 et seq.).
 - For example:
 - Doing business with sanctioned entities or countries;
 - Facilitating sanctioned individuals moving money.
- Related actions, including violations of the **Export Control Reform Act (“ECRA”)** (50 U.S.C. § 4801 et seq.).

FinCEN: Export Controls

Export Controls

- **Future Mitigation Credit:** Separate from the FinCEN program, whistleblowers can obtain future mitigation credit by making a disclosure to BIS:
 - BIS maintains a confidential reporting form.
 - Reporting on the misconduct of others can provide future mitigation credit if reporting leads to a successful enforcement action.
 - Will be considered “Exceptional Cooperation” with BIS’s Office of Export Enforcement.
- **Export Controls Reform Act:** Currently an ECRA resolution is not an independent basis for recovery under the FinCEN or DOJ whistleblower programs, but could potentially be part of future expansion.
- **BIS Whistleblower Program Under Consideration by Congress:** Bipartisan legislation (“Stop Stealing our Chips Act”) has been introduced by Senator Rounds and Senator Warner to create a whistleblower program specific to BIS, with the stated aim of preventing the smuggling of American-made artificial intelligence (AI) chips into China.

FinCEN: Best Practices to Mitigate Risk

Best Practices to Mitigate Risk

- **Build Out A Robust Internal Reporting Program**
 - Successful internal reporting programs are critical to addressing employee concerns.
 - Whistleblowers tend to participate in the FinCEN or other whistleblower programs due to frustrations with internal channels.
 - Academic studies suggest that 83% of whistleblowers for the SEC submitted complaints internally, and 90% of them had contacted a supervisor, prior to engaging the enforcement agency.
- **Communicate, Investigate, Remediate**
 - Create an enabling environment for use of internal reporting measures.
 - Follow-up by conducting appropriate diligence or investigation.
 - Take necessary steps to remediate any issues.
 - Maintain communication with the employee who reported, even when there's certain information you cannot share.
- **Voluntary Self Disclosure Considerations**
 - If the government is likely to hear about it, better that they hear it from you first.
 - But each decision is fact and circumstances dependent. Risk/reward calculus.

IRS Program

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IRS: Purpose and Results

Purpose: The IRS Whistleblower Program seeks to **enhance voluntary compliance** with the nation's tax laws



Source: IRS Whistleblower Office Operating Plan (2025)

Results:

- Since 2007, the Whistleblower Office has awarded **over \$1.3 billion** based on the collection of **more than \$7.4 billion** attributable to whistleblower information
 - \$123.5 million awarded in fiscal year 2024 alone -- third-highest total on record
- Whistleblowers typically receive **15% to 30%** of the money collected based on their claims

Source: IRS Whistleblower Office Annual Report 2024

IRS: Historical Overview

1867 – First law related to tax whistleblowers enacted

- Allowed Secretary of the Treasury to pay such amounts as deemed necessary "for detecting and bringing to trial and punishment persons guilty of violating the internal revenue laws or conniving at the same."
- Now Internal Revenue Code (IRC) section 7623(a)

2006 – Tax Relief and Health Care Act of 2006

- Mandated the creation of the IRS Whistleblower Office to administer the IRS Whistleblower Program
- Added IRC section 7623(b), which enacted significant changes in the award program for whistleblowers

2014 – Final Treasury regulations

- Provided guidance for the IRS Whistleblower Program under IRC section 7623

2018 – Bipartisan Budget Act of 2018

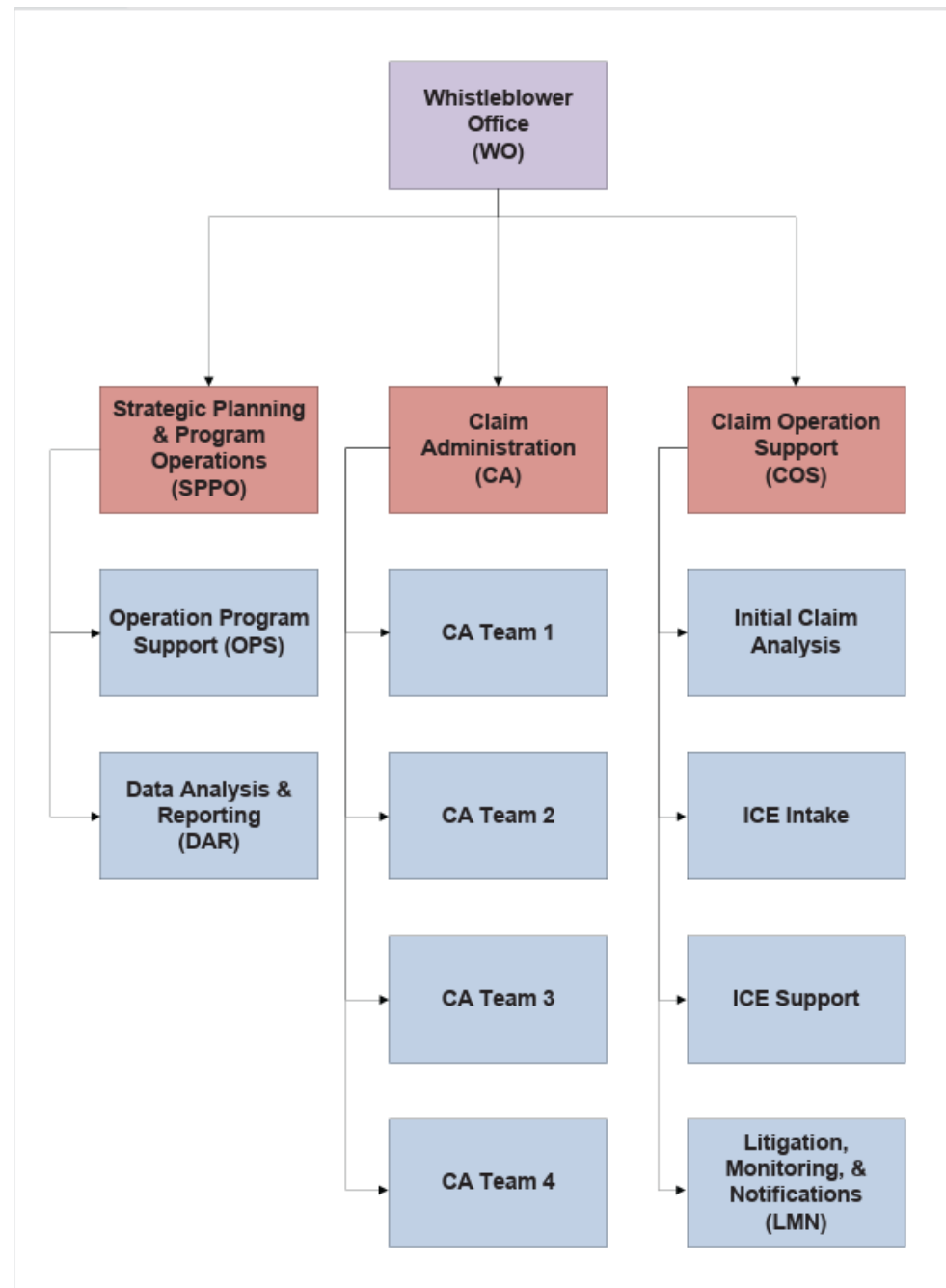
- Added IRC section 7623(c), which clarified the definition of "proceeds" subject to an award percentage
- Amended IRC section 7623(b) to limit it to cases in which the "proceeds" at issue exceed \$2,000,000

2019 – Taxpayer First Act of 2019

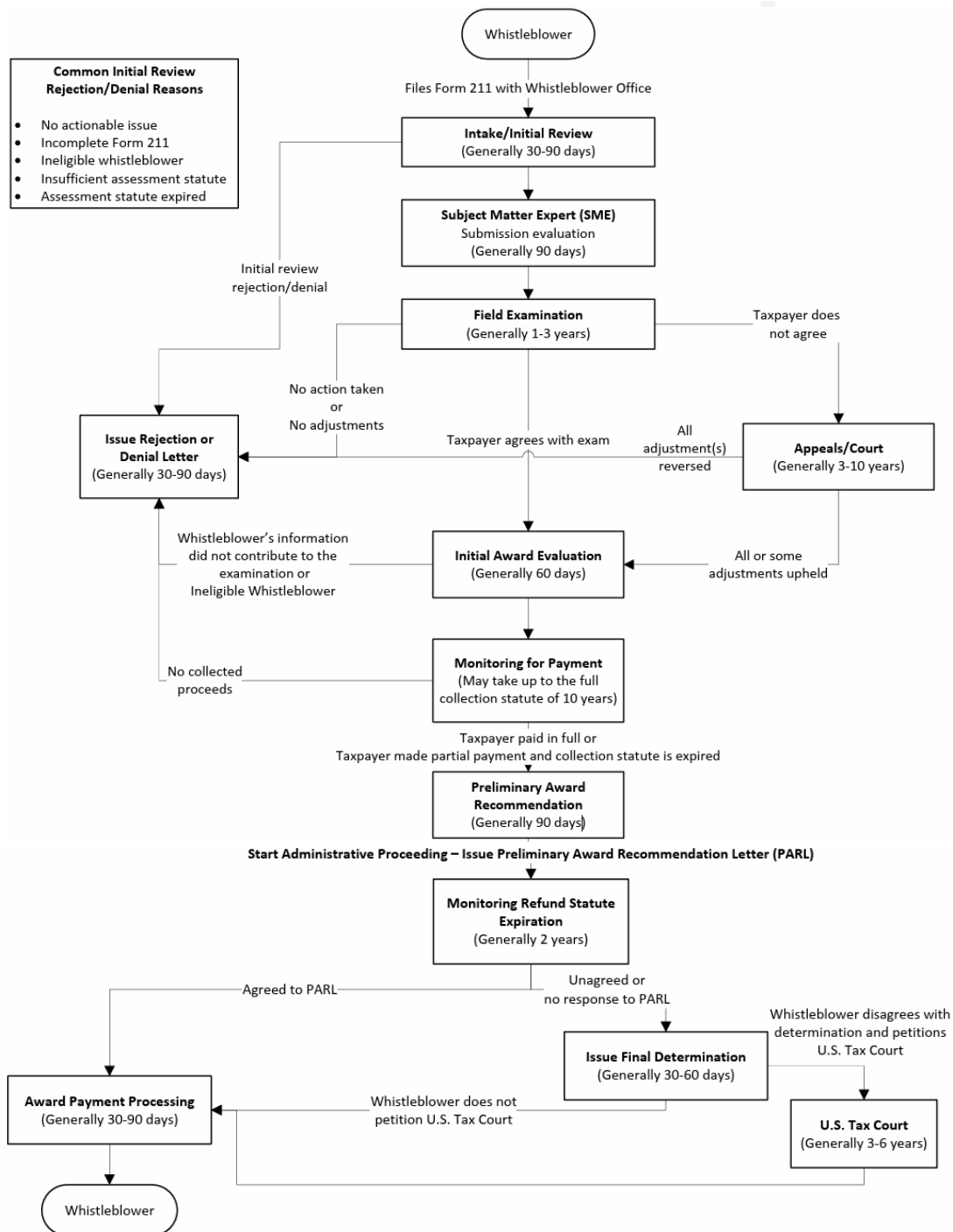
- Various provisions to improve whistleblower service and protect whistleblowers against retaliation

IRS: Organization and Top Officials

IRS: Whistleblower Office Organization Chart



IRS: Whistleblower Process Timeline



Source: Whistleblower Claim Process, Publication 5251 (Rev. 9-2022), Department of Treasury Internal Revenue Service.

IRS: Submitting a Whistleblower Claim

IRS Form 211, Application for Award for Original Information, with supporting documentation

Form 211
(March 2024)

Department of the Treasury - Internal Revenue Service
Application for Award for Original Information

OMB Number
1545-0409

Do not send the same claim information multiple times or through multiple channels (e.g., electronic, mail, fax) as this may cause claim processing delays. Fields on this form have been designed to expand and may cause a narrative or other field to appear when a box is checked.

Check the box to print a blank copy of the form and manually complete ☐

Section A – Information About the Person or Business You Are Reporting

1. Are you submitting information related to an existing claim ☐ Yes ☐ No

2. Did you submit this information to the IRS, other Federal or State Agencies, or government personnel ☐ Yes ☐ No

3. Check the box if you are including attachment(s) with this claim submission ☐

4. Name of taxpayer (person or business; include aliases) who committed the violation

5. Taxpayer Identification Number (e.g., SSN, ITIN, or EIN)

6. Taxpayer's date of birth or approximate age

7. Taxpayer's address (including ZIP code)

8. Check the box to add additional taxpayers to the list ☐

9. What is your relationship (current and former) to the alleged noncompliant taxpayer(s) (check all that apply) (attach sheet(s) if needed)

☐ Current employee ☐ Former employee ☐ Attorney ☐ CPA

☐ Relative/Family member ☐ Other ☐ None

Section B – Information About the Alleged Violation

10. Alleged violation (check all that apply) (information about IRS compliance work areas is available at [irs.gov/whistleblower](#))

☐ Unreported/Under Reported Income ☐ Overstated/False Deductions

☐ Income Characterization ☐ Cryptocurrency/Digital Assets

☐ International/Foreign Transaction ☐ Failure to Withhold Tax

☐ Undisclosed Foreign Bank and Financial Accounts ☐ Failure to File Tax/Informational Return

☐ Specific Allegations of Tax Fraud ☐ Failure to Pay Tax

☐ Employee vs. Subcontractor ☐ Tax Exempt/ Governmental Entity Tax Issue

☐ Money Laundering and Bank Secrecy Act ☐ Promoter of Tax Avoidance Schemes

☐ Tax Shelter/Abusive Transaction ☐ Terrorism

☐ Other (identify)

11. Describe the alleged violation and provide all pertinent facts. Attach a detailed explanation, include all records and supporting information in your possession, and describe the availability and location of any additional supporting information not in your possession

12. Is the information in this claim based on public information ☐ Yes ☐ No

13. Describe the amount of tax owed by the taxpayer(s). Provide all records and a summary of the information you have that supports your claim as to the amount owed (i.e., books, ledgers, records, receipts, tax returns, etc) (Attach sheet(s) if needed)

Page 2 of 4

14. Fill in tax year (TY) and dollar amount (\$), if known

Check the box to indicate if the alleged violation(s) is ongoing ☐

Tax Year (TY)	Dollar Amount (\$)	Tax Year (TY)	Dollar Amount (\$)	Tax Year (TY)	Dollar Amount (\$)	Tax Year (TY)	Dollar Amount (\$)	Tax Year (TY)	Dollar Amount (\$)

Section C – Information About Yourself

15. Check the box to indicate if multiple claimants are filing this claim jointly ☐

Provide the claimant's information (use the button to add additional claimants to the list)

Claimant 1.

16. Name of individual claimant

17. Claimant's date of birth (MMDDYYYY)

18. Claimant's SSN or ITIN

19. Address of claimant (including ZIP code)

Check the box if you agree to have correspondence mailed to the address on record with the IRS ☐

20. Telephone number (including area code)

21. Email address

22. Check the box if Form 2848, Power of Attorney and Declaration of Representative, is attached to this claim submission ☐

23. Are you the spouse or a dependent of an IRS employee ☐ Yes ☐ No

24. Are you currently, or formerly, an employee of the Department of Treasury or any of its agencies ☐ Yes ☐ No

25. Are you currently, or formerly, an employee of the Federal Government ☐ Yes ☐ No

26. Are there any Federal laws or regulations that require you to disclose this information ☐ Yes ☐ No

27. Are there any Federal laws or regulations that prohibit you from disclosing this information ☐ Yes ☐ No

28. Are you currently, or formerly, a Federal Government contractor ☐ Yes ☐ No

29. Are you filing this form based on information obtained from an ineligible person ☐ Yes ☐ No

30. I declare under penalty of perjury that I have examined this application, my accompanying statement, and supporting documentation and aver (affirm) that such application is true, correct, and complete, to the best of my knowledge

Signature of Claimant (required)

Date

IRS: Claimants and Process

Who is eligible to file a whistleblower claim?

- Any individual other than individuals described in specifically enumerated categories

Once a claim is submitted:

- The Whistleblower Office will review claim and decide if it warrants further consideration
 - If so, claim will be forwarded to the relevant IRS office for further investigation
 - If not, whistleblower will receive claim rejection or denial letter
- At the end of an investigation, the affected taxpayer may exercise its rights to administrative and judicial appeals, which can take years to ultimately resolve
- A whistleblower is not paid until a taxpayer's issues are finally resolved and payment has been made
- The courts have found that the discretion to make, or not make, an award is essentially non-reviewable

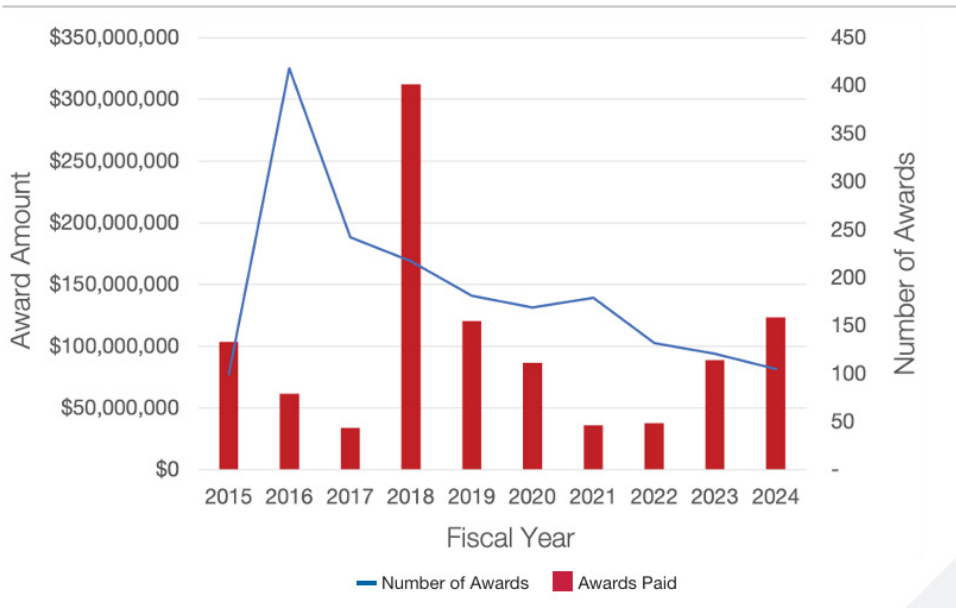
IRS:
Annual Report
to Congress
and Operating
Plan

Annual Report



Operating Plan

Figure 3: Ten-Year Award Comparison



Source: IRS Whistleblower Annual Report 2024

FRAMEWORK OF STRATEGIC PRIORITIES

The IRS Whistleblower Office Operating Plan is framed around **six strategic priorities**:



Source: IRS Whistleblower Office Operating Plan (2025)

International Programs

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EU – Whistleblowing Directive



Before 2019

No comprehensive whistleblower regulation
Only sector-specific rules (e.g., finance, antitrust, healthcare)
No established “speak-up culture”

Since 2021

National whistleblowing laws across the EU
Fragmented regulatory landscape as EU Whistleblower Directive only defines minimum standards

2019

EU adopts Whistleblower Directive (EU) 2019/1937

EU – Whistleblowing Directive



EU Whistleblower Directive – Key Elements

- **Scope:** Protects reporters in both public and private sectors
- **Protected Areas:** While the Directive only covers certain breaches of EU law, many EU Member States have also included breaches of national law
- **Reporting Channels:**
 - Internal reporting (within organizations)
 - External reporting (to competent authorities)
- **No Hierarchy of Reporting Channels:** No obligation to report internally before going external
- **Public Disclosures:** Allowed, but only under strict conditions (e.g., imminent danger or risk of retaliation)
- **Protection Against Retaliation:** Prohibits dismissal, demotion, intimidation or other forms of retaliation
- **No Rewards:** The Directive contains no provisions for financial rewards for Whistleblowers

EU – European Convention of Human Rights



Luxembourg Leaks Case (ECtHR Feb. 14, 2023)

- On Feb 14, 2023, the Grand Chamber ruled in favor of **Raphaël Halet**, a whistleblower in the LuxLeaks case
- Halet leaked tax documents of his employer, a multinational accounting firm, to the press, exposing Luxembourg's preferential tax deals

Legal Journey

- Criminal conviction in Luxembourg (2016) for theft and breach of secrecy laws
- Appeal to the ECtHR (2018); initial ruling upheld the conviction (2021)
- Grand Chamber reversed the decision (2023), citing violation of freedom of expression (Art. 10 ECHR)

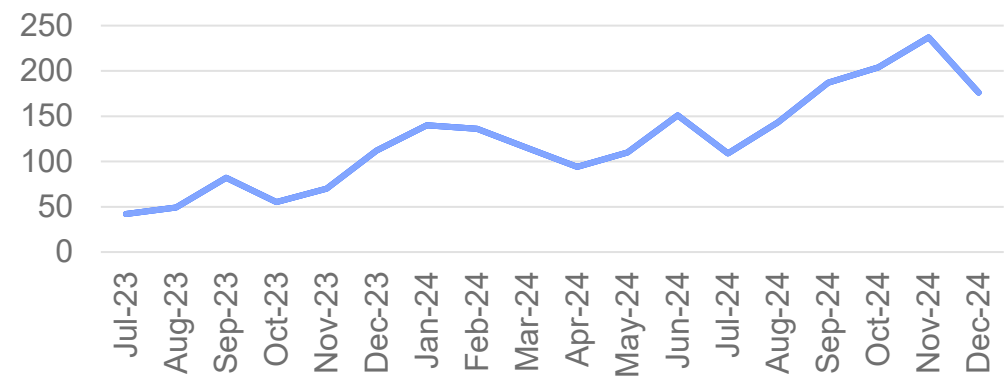
Court's Reasoning

- The Court held that the disclosure served the **public's interest** in tax transparency
- Applied six criteria from *Guja v. Moldova*:
 - No viable internal reporting channels
 - High public relevance
 - Authenticity of data & accurate and reliable information
 - Potential damage to employer's reputation is proportional to public interest in information
 - Whistleblower's good faith

Assessment

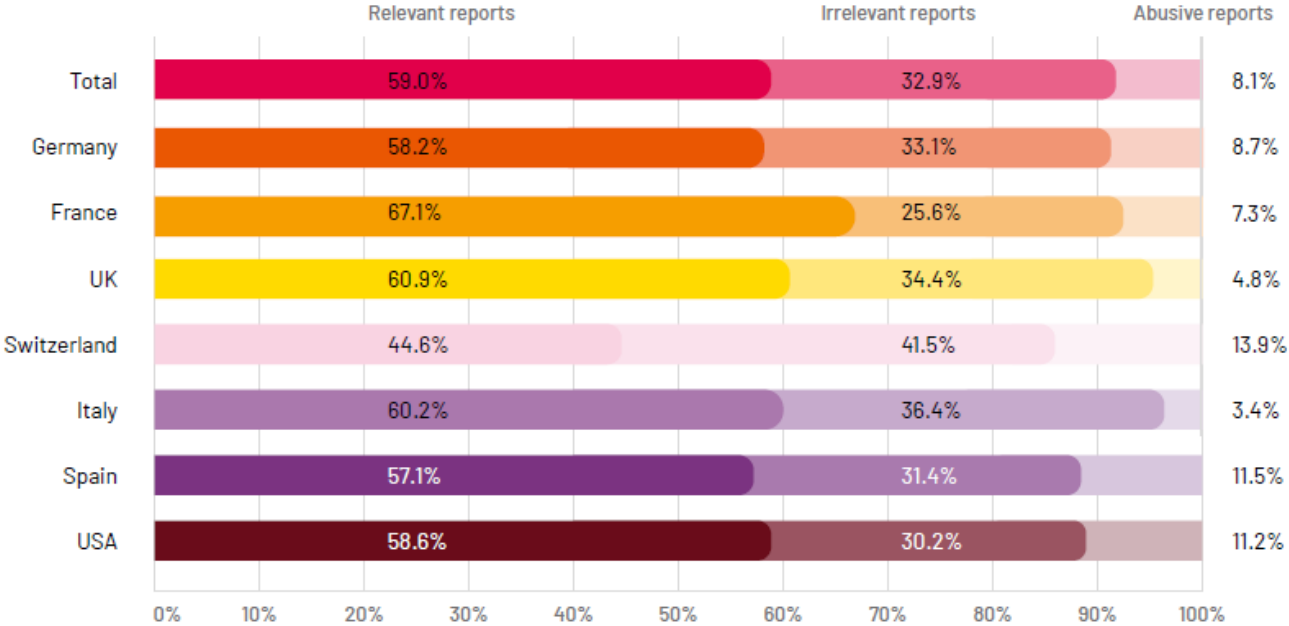
- The Court's ruling significantly broadens the protection of whistleblowers under the European Convention of Human Rights. However, the judges tied their ruling to the specific circumstances of the case, in particular the applicant's criminal conviction in Luxembourg.

Volume of reports at Germany's
external reporting office 2023/2024



„Internal reports most frequently concern HR issues, external reports focus on finance, integrity and human rights“
- EQS Whistleblowing Report 2025

„Around 60% of reports from internal and external stakeholders were classified as relevant“
- EQS Whistleblowing Report 2025



Other International Programs



United Kingdom

Until now: Discretionary rewards for whistleblowers

March 2025: Announcement of a new Whistleblower Reward Scheme for reports on tax fraud offering a percentage of the recovered tax revenue

South Korea

South Korea has **multiple whistleblower laws** and is **highly successful** in the protection and promotion of whistleblowers

The **prospect of financial rewards** reaching up to 30% of the amount recovered has significantly contributed to the advancement of whistleblower support in South Korea

India

India **does not yet have a comprehensive whistleblower legislation.**

Recently, India has however introduced **new disclosure obligations** for companies including the requirement to share whistleblower reports with the statutory auditor

China

China **does not have a comprehensive whistleblower legislation**, there are only sector-specific whistleblower regulations (e.g., financial sector)

Questions?

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Upcoming
November
Programs

2025/2026
White Collar
Webcast
Series

Date and Time	Program	Registration Link
Tuesday, November 4, 2025 9:00 AM – 10:00 AM PT 12:00 PM – 1:00 PM ET	The New SEC: New Director and Enforcement Presenters: Jina Choi, Osman Nawaz, Tina Samanta, Mark Schonfeld, David Woodcock	Event Details
Wednesday, November 12, 2025 9:00 AM – 10:00 AM PT 12:00 PM – 1:00 PM ET	Life Sciences Under Scrutiny: Enforcement Trends under the AKS, FCA, and FD&C Act Presenters: Gus Eyler, Poonam Kumar, John Partridge, Patrick Stokes	Event Details
Thursday, November 13, 2025 9:00 AM – 10:30 AM PT 12:00 PM – 1:30 PM ET	FCA Enforcement Across Administration Priorities: New Frontiers and Interagency Collaboration Presenters: Stephanie Brooker, Winston Chan, Michael Dziuban, Amy Feagles, Jonathan Phillips, Jake Shields, James Zelenay	Event Details
Monday, November 17, 2025 9:00 AM – 10:00 AM PT 12:00 PM – 1:00 PM ET	Global Anti-Corruption New Laws and FCPA Developments Presenters: Michael Diamant, Benno Schwarz, Patrick Stokes, Oliver Welch	Event Details
Tuesday, November 18, 2025 9:00 AM – 10:00 AM PT 12:00 PM – 1:00 PM ET	Financial Reporting Issues and Securities Enforcement Presenters: Osman Nawaz, Tina Samanta, Michael Scanlon, David Ware	Event Details
Wednesday, November 19, 2025 9:00 AM – 10:00 AM PT 12:00 PM – 1:00 PM ET	Board Oversight of Compliance, Major Investigations, and Interactions with Enforcers Presenters: Stephanie Brooker, Winston Chan, Nicola Hanna, Joseph Warin	Event Details



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