



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.2.10

JUNE 13, 2023

EFFECTIVE DATE

(06-13-2023)

PURPOSE

- (1) This transmits IRM 25.2.10, Information and Whistleblower Awards, Guidance for SB/SE Initial Claim Evaluation (ICE) and contains information needed by Small Business Self Employed (SB/SE) Division, Ogden Campus Exam/Automated Underreporter (CEA), SB/SE ICE Team personnel for processing Form 211.
- (2) This IRM section provides guidance for all SB/SE Initial Claim Evaluation (ICE) Unit personnel to follow when processing Form 211, Application for Award for Original Information, and/or processing any submitted information related to allegations and dealing with whistleblower's (WB) claims for award.

MATERIAL CHANGES

- (1) Material changes are listed in the table below.

IRM Section	Change Description
Purpose Statement	Removed new
Entire IRM	Editorial Changes
Effect on Other Documents	Updated to show superseding IRM
25.2.10.1.3 Table, Role and Responsibility Column	Added information regarding acknowledgment letter, copying data to approved electronic media devices and corresponding with WBs for missing or incomplete information.
25.2.1.1.4(2)	Removed requirement for WP&C reports
25.2.10.1.6 Table, Definition Column	Added "attachments" to Form 11369 definition

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 25.2.10 dated July 27, 2020.

AUDIENCE

SB/SE ICE Team personnel in Ogden CEA processing Form 211 claims.

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Small Business/Self-Employed

25.2.10

Guidance for SB/SE Initial Claim Evaluation (ICE) Team

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25.2.10.1
(06-13-2023)
Program Scope and Objectives

- (1) This IRM outlines the policy and procedures for SB/SE ICE unit personnel when processing WB claims for award and must be strictly adhered to. Any deviation from this IRM must be approved by EFCP, Ogden CEA, and the Whistleblower Office (WO).
- (2) **Purpose:** This IRM section provides procedures for processing the Form 211, Application for Award for Original Information, known as a WB claim, on behalf of the WO.
- (3) **Audience:** SB/SE ICE Personnel considering, working, receiving, or otherwise assigned a WB claim.
- (4) **Policy Owner:** The WO has strategy, policy, administration, oversight, review, and reporting responsibility for the IRS's WB Program.
- (5) **Program Owner:** SB/SE Ogden CEA.
- (6) **Primary Stakeholders:** The SB/SE ICE Team personnel, Ogden CEA, EFCP, WO, and ALL other Operating Divisions and Functions impacted by these procedures. Stakeholders can provide input to the procedures and effects may include a change in work flow, additional duties, change in established time frames, or similar issues.
- (7) **Program Goals:** This guidance is provided to describe a variety of miscellaneous procedures performed by the ICE Unit to assist the WO with processing, evaluating, researching, monitoring, paying, and closing WB claims. By following the procedures in this IRM, users will be able to accurately and timely process Form 211 claims. The WB claim is input in the e-Trak system and inventory is controlled within the e-Trak system. Reports should be run using the e-Trak system, at the various processing stages, to validate time frames and program goals are on target.

25.2.10.1.1
(06-13-2023)
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 WBs.
- (2) The law requires the WO to analyze a WBs claim information submitted under IRC 7623(b), and either investigate the matter or assign it to the appropriate IRS office.
- (3) Operating at the direction of the Commissioner of the IRS, the WO coordinates with other IRS units, analyzes information submitted, and makes award determinations.
- (4) The procedures contained in this IRM provide guidance and include other resources available for the SB/SE ICE Team employees to process Form 211 claims on behalf of the WO program. The direction to analyze, research, investigate, assign, and/or coordinate with other IRS operating divisions or functions supports both the goals and objectives of the SB/SE Division and WO.

25.2.10.1.2
(06-13-2023)
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 WO under Delegation Order 25-7 (Rev 5).

- (2) The SB/SE ICE Team has been re delegated authority to receive and process Form 211, Application for Award for Original Information, in support and under the Director of the WO per Delegation Order 25-7 (Rev 5).
- (3) EFCP, Ogden CEA, and the SB/SE ICE Team collaborates with the WO to perform various tasks throughout the Form 211 claim process. Items sent to the SB/SE ICE Team are considered sent to the WO. The final approval of any procedure is completed by the WO to ensure the procedures conform and support the intent of the WO policies and changes and updates to tax laws. This includes any local desk procedural guides, procedures and policy alerts, and new IRM revisions.
- (4) IRM deviation procedures:
 - a. Service Center Directors, Headquarter Directors, Headquarter Analysts, and Campus managers/employees do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through appropriate channels for executive and WO approval. This will ensure other functional areas are not adversely affected by the change, and it does not result in disparate treatment of whistleblowers or taxpayers.
 - b. See specific guidelines in IRM 1.11.2, Internal Management Documents System, Internal Revenue Manual (IRM) Process. Requests for an IRM deviation must be submitted in writing and signed, following instructions from IRM 1.11.2.2.4(3), When Procedures Deviate from the IRM. Any disclosure issues will be coordinated by the Program Owner. No deviations can begin until reviewed by the Policy and Program Owners and approved at the Executive Level, with final approval by the WO. All requests must be submitted to the EFCP IRM author.
- (5) See IRM 25.2.2.1.1, Background and IRM 25.2.2.1.2, Authority, for code sections and authorities relating to the processing of Form 211 from receipt to determination.

25.2.10.1.3 (06-13-2023)

Roles and Responsibilities

- (1) The WO has strategy, policy, administration, oversight, review, and reporting responsibility for the IRS's WB Program. In this capacity, the WO ensures the service wide handling of WB claims is consistent with relevant laws, regulations, policies, and the direction of the IRS WB Program. Further, all matters that impact the WB Program, including audits or other inquiries from GAO, TIGTA, Congressional Committees, TAS, stakeholder groups, news media, or others will be overseen by the WO. The WO will involve SB/SE at the onset and throughout all aspects of such matters that relate to the ICE unit.
 - a. The WO is responsible to review procedures and guidance developed by EFCP and provide feedback and final approval of such procedures and guidance within seven days or agreed time frame to support activities following the procedures in this IRM. EFCP supports responses and actions to address Form 211 allegations as well as other qualifying WB submissions and oversees the intent of the WO policies and updates to tax law.
- (2) The SB/SE Division has operational responsibility for the SB/SE ICE Team. In this capacity, SB/SE will ensure that the SB/SE ICE Team resources are used efficiently and effectively. SB/SE will determine the staff levels needed to deliver the WB Program expectations.

- a. As SB/SE identifies potential WB claim process changes to improve quality, efficiency, and/or effectiveness of whistleblower claim processing, SB/SE will collaborate with WO as deemed applicable. SB/SE will provide written notice of all procedural changes to the WO seven days prior to implementation. The WO will respond to SB/SE within seven days to accept the change or state where the proposed changes are not consistent with policy, strategy, or legal requirements and are not to be implemented. EFCP supports responses and actions taken to address Form 211 claims and oversees the intent of the WO policies and updates to tax law.
- (3) The EFCP Director, is responsible for all policy and procedures related to the guidance for Ogden CEA, SB/SE ICE Team. EFCP is responsible for overseeing program coordination for procedures related to the WO program. EFCP works closely with the Director and Operations Manager, Ogden CEA, Planning and Analysis (P & A), the WO, and ALL other operating divisions and functions. EFCP supports responses and actions to Form 211 claims and oversees the intent of the WO policies and updates to tax law.
- (4) The Ogden CEA Director is responsible to support activities following the procedures in this IRM and oversees planning and analysis, operation, department, team and employee responses and actions to Form 211 claims.
- (5) The Ogden CEA P & A Manager is responsible to support activities following the procedures in this IRM and oversees and supports the direction of the, operation, department, team and employee responses and actions to Form 211 claims.
- (6) The Ogden CEA Operations Manager is responsible to oversee activities following the procedures in this IRM and oversees department, team, and employee responses and actions to Form 211 claims.
- (7) The Ogden CEA Department Manager is responsible to manage team and employee activities following the procedures in this IRM and oversees team and employee responses and actions to Form 211 claims.
- (8) The Ogden CEA ICE team manager is responsible to manage employee activities following the procedures in this IRM and oversees employee responses and actions to Form 211 claims.
- (9) The Ogden CEA ICE Team employees are responsible for completing activities following the procedures in this IRM and provide responses and complete actions to Form 211 claims.
- (10) The Ogden CEA ICE Team roles and responsibilities are framed around the multiple steps of the whistleblower claim process. The following actions are performed by the ICE Team employees. The list is not intended to be all-inclusive of every process or duty performed by the ICE Team. Timely action is essential for all of these responsibilities.

Action Performed	Role/Responsibility
Initial Review and Routing	<ul style="list-style-type: none"> • Receipt, control, and processing of mail related to WBs. • Send acknowledgment letter within 30 days of receipt of Form 211. • Reviewing Forms 211 for basic completeness. • Scanning all Forms 211. • Scanning electronic media for viruses and copying data to approved removable media devices. • Performing research and establishing cases in e-Trak. • Correspond with WBs for missing or incomplete information. • Processing Power of Attorney (POA) (Forms 2848) under WO Program procedures. • Routing of claims to Classification. • Coordination with Classification. • Issuing acknowledgement / rejection / denial letters.
Post SB/SE and Other Operating Divisions Classification	<ul style="list-style-type: none"> • Routing of claims to Case Development and Oversight (CDO), SB/SE Specialty Classification, other Operating Division (OD) Classification, or Criminal Investigation (CI). • Establishing AIMS controls (SB/SE claims) and input of ICE indicators (all OD claims). • Routing of claims to Planning Special Processes (PSP) Coordinators (SB/SE claims) Subject Matter Experts (SME) (Other OD claims). • Preparing case files for claims selected for examination. • Preparing, obtaining approval of, and issuing rejection / denial letters. • Updating e-Trak.

Action Performed	Role/Responsibility
Examination Investigation	<ul style="list-style-type: none"> • Monitoring claims in the field. • Adding ICE Indicators to expanded years and related modules. • Issuing rejection / denial letters. • Initial review of Forms 11369 received from the field for IRC 7623(a) claims for completion. • Routing of Forms 11369 to Award Recommendation and Coordination (ARC) and CDO within the WO for review and approval to update the ICE indicator. • Update the ICE indicator based on ARC or CDO instructions. • Processing cases after ARC action. • Processing suspended cases. • Updating e-Trak.
Waiting Period	<ul style="list-style-type: none"> • Monitoring Refund Statute Expiration Date (RSED). • Monitoring accounts for collected proceeds. • Updating e-Trak.
Award Determination	<ul style="list-style-type: none"> • Preparation of award calculation worksheet for IRC 7623(a) claims. • Preparation of calculation worksheet as applicable. • Reviewing and documenting WB tax filing compliance. • Forwarding award package to ARC for review and approval. • Issuing denial letters for ARC and CDO when claims are: surveyed, no changed, no adjustments attributable to the WB, or no collected proceeds. • Updating e-Trak.
Award Payment	<ul style="list-style-type: none"> • Contacting Corporate Performance (CPB) and Budget and Budget Execution Offices requesting funds to pay IRC 7623(a) and IRC 7623(b) awards that have been approved by the WO. • Preparing accounting memos and forms for award payments. • Sending accounting memos to the WO for approval. • Routing award payment packages to Accounting. • Closing cases in e-Trak.

Action Performed	Role/Responsibility
Other	<ul style="list-style-type: none"> • Responding to general WB related correspondence, emails, and phone calls. • Provide WO senior leadership with weekly inventory reports by each Wednesday for the preceding week. • Monthly reconciliation between the ICE award recordation spreadsheet, individual award calculation spreadsheet from e-Trak records, and the accounting records within seven calendar days of month end. • End of fiscal year reconciliation between the ICE award recordation spreadsheet, individual award calculation spreadsheet from e-Trak records, and the accounting records before October 15th. • Tracking of all WB awards paid and reporting data to the WO for its fiscal year Annual Report to Congress. Fiscal year awards paid data must be certified for accuracy by ICE and Ogden SB/SE management prior to forwarding to the WO. • End of calendar year reconciliation between the ICE award recordation spreadsheet, individual award calculation spreadsheet from e-Trak records, and the accounting records. • Providing WO with data for preparation of calendar year Forms 1099-MISC. Before January 15 of each year (or by the Friday before, if January 15 falls on a weekend), providing final Form 1099-MISC listing, withholding account transcript, and applicable ICE award recordation spreadsheets to WO for preparation of Form 945. ICE unit Lead and Manager must certify Form 1099-MISC data is accurate prior to forwarding to the WO. • Reviewing ACIS (AIMS Centralized Information System) reports for discrepancies and making required corrections. • Mailing litigation case documents. • Filing closed cases. • Shipping documents to the Federal Records Center. • Supporting efforts to improve communications with WBs.

25.2.10.1.4
(06-13-2023)
**Program Management
and Review**

- (1) **Program Reviews:** Ogden CEA performs Operational, and Program Reviews to ensure actions are in accordance with the procedures in this IRM. EFCP performs annual program reviews, if necessary, to ensure actions taken by Ogden CEA employees working WB claims are in accordance with the procedures in this IRM.
- (2) **Program Reports:** The following daily, weekly, and monthly reports are generated by management, P & A, and/or the WO, and can assist with evaluating the performance of the SB/SE ICE Team program.
 - ICE Employee Daily Reports
 - ICE Team Overage Listing Reports
 - ICE Weekly Reports
 - ICE Weekly Dashboard Reports
 - ICE Monthly Reports
 - Embedded Quality Review System (EQRS) Reports
 - WO Quality Review Reports
 - Week At A Glance (WAAG) Reports
- (3) **Program Effectiveness - Results:** The program report results and data are housed on the Ogden, CEA SharePoint site in the P & A ICE Weekly-Dashboard Data and Reports folder. The reports provide daily, weekly, monthly, and cumulative data.
- (4) **Program Effectiveness - Quality:** Evaluative EQRS reviews and WO Quality Review reports are consistency reviews routinely conducted, along with EFCP reviews to ensure WB claim actions are timely and in accordance with the procedures in this IRM.
 - a. Claim reviews using EQRS are conducted by the Ogden CEA ICE Team manager to ensure compliance with this IRM.
 - b. Operational reviews are conducted by the Ogden CEA Department and Operation Managers and P & A annually to evaluate program delivery, conformance to administrative requirements and ensure compliance with this IRM.
 - c. EFCP will conduct program reviews, as necessary, to verify compliance with IRM requirements, address TIGTA/GAO findings, and address any trends that appear, missing steps, and/or clarifications.
 - d. WO Quality Review, will conduct claim reviews to ensure the Ogden CEA ICE Team is in compliance with this IRM. WO Quality Review will deliver the results and findings to the Ogden CEA.

25.2.10.1.5
(06-13-2023)
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) The submission of Form 211 claims are built and loaded in the e-Trak system and becomes the inventory assigned to ICE Team employees.
- (3) The e-Trak system tracks the various actions taken by ICE employees to manage the multiple stages of whistleblower claim inventory. The WB claims inventory and actions are monitored by Ogden CEA, Department, and Front-Line managers along with ICE Team employees, P & A, and WO.

- (4) The ICE Team employees should ensure actions taken meet the processing criteria outlined in the current IRM resources found on local IRM sites and/or local desk procedural guides located on the local ICE SharePoint site.

25.2.10.1.6
(06-13-2023)

**Terms/Definitions/
Acronyms**

- (1) A list of some of the terms (and definitions) and acronyms used in this IRM are found below. This list is not all inclusive. For details on additional terms, definitions, and acronyms, reference IRM 25.2.1.1.3, General Operating Division Guidance for Working Whistleblower Claims; IRM 25.2.2.1.4, General Operating Division Guidance for Working Whistleblower Claims, Terms; IRM 25.2. 2.1.4, Whistleblower Awards, Terms; IRM 25.2.2.1.5, Whistleblower Awards, Acronyms; local desk procedural guides, or use the Search feature on the IRS Home Page.

- (2) The following terms and acronyms are defined below:

Defined Terms

Term	Definition	Example of using a word that is open to interpretation. (This column is for illustration purposes only)
Action	The responsibility or activity a SB/SE ICE Team employee takes on a WB submission.	The SB/SE ICE Team employee takes an action provided in local desk procedural guides to process WB claims.
Claim	A claim is a WBs application for an award. A WB makes a claim for award by filing Form 211 with the WO. The claim for award includes allegations of tax non-compliance and information that is the basis for the claim.	A WB submits a claim to report allegations of tax non-compliance for an award.
e-Trak	The e-Trak (entellitrak) system is a web interface software application used to create WB claim submissions and to manage the WB claim inventory.	SB/SE ICE Team employees build and manage WB claim inventory by taking various actions in the e-Trak system.
Form 211	Application for Award for Original Information	The form is used by a WB to submit an allegation of tax non-compliance and claim for an award.
Form 2848	Power of Attorney and Declaration of Representative	The form is used to indicate a representative for a WB claim.

Term	Definition	Example of using a word that is open to interpretation. (This column is for illustration purposes only)
Form 11369	Confidential Evaluation Report on Claim for Award and any required attachments	The form is used by the IRS to describe any investigation of a WBs claim.
Responsibility	The activity involved with a specific stage related to the processing of a Form 211.	The initial review stage responsibility involves the receipt, control, and processing of mail related to WB submissions.
Stage	The action performed by the SB/SE ICE Team employee.	The initial review of a Form 211 claim is the first stage of processing a Form 211 claim.
Timely	Time frame for the completion of an action. The processing time frames are outlined in IRM 25.2.1, General Operating Division Guidance for Working Whistleblower Claims, and IRM 25.2.2, Information and Whistleblower Awards, and local desk procedural guides.	Process all Form 211 claims at the various stages, timely.

Acronyms

Acronym	Definition
ARC	Award Recommendation and Coordination
AUR	Automated Underreporter
CDO	Case Development and Oversight
CEA	Campus Exam/AUR
CPB	Corporate Performance & Budget
EFCP	Exam Field & Campus Policy
ICE	Initial Claim Evaluation
OD	Operating Division
P & A	Planning and Analysis

Acronym	Definition
POA	Power of Attorney
RSED	Refund Statute Expiration Date (RSED)
SB/SE	Small Business / Self-Employed
SME	Subject Matter Expert
WB	Whistleblower
WO	Whistleblower Office

25.2.10.1.7
(06-13-2023)

Related Resources

- (1) The related resources found in IRM 25.2.1.1.5, General Operating Division for Working Whistleblower Claims, Related Resources, and IRM 25.2.2.1.6, Information and Whistleblower Awards, Whistleblower Awards, Related Resources in conjunction with local desk procedural guides, provide additional information for the SB/SE Ogden ICE Team, to process WB claims on behalf of the WO.

25.2.10.1.8
(06-13-2023)

Local Desk Procedural Guides

- (1) EFCP and the Whistleblower Office have developed local use desk procedural guides to be used in conjunction with all applicable IRM resources. All SB/SE ICE Team employees should access the IRM resources and updated desk procedural guides throughout the year. The SB/SE ICE Team employees should know how to find the latest IRM resources or local IRM sites and desk procedural guides on the local ICE SharePoint site.
- (2) Local desk procedural guides are only to be used to supplement existing IRM procedures and/or aid in local procedures, including e-Trak system use and input.
- (3) Local desk procedural guides for SB/SE ICE Team employees include but are not limited to the ICE Procedural Guide, e-Trak Training and User Guides, alerts, templates, operating division (OD) contact listings, and/or other miscellaneous guidance provided and located on the local ICE SharePoint site.
- (4) All existing, updated, or changed local procedures must be reviewed by the EFCP Analyst, Ogden CEA management, and designated SME employees. The final approval is completed by the WO, received through electronic sources, to ensure local desk procedural guides and/or any procedure or policy alerts support the WO Policies.
- (5) Revisions must reflect the revision date to assist SB/SE ICE Team employees in identifying the current procedures to reference.
- (6) Local desk procedural guides deviation:
 - a. Service Center Directors, Headquarter Directors, Headquarter Analysts, and Campus managers/employees do not have the authority to approve deviations from local desk procedural guides. Any request for an exception or deviation to the local desk procedural guides must be elevated through appropriate channels for executive and WO approval.

This will ensure other functional areas are not adversely affected by the change, and it does not result in disparate treatment of whistleblowers or taxpayers.

- b. Requests for a local desk procedural guide deviation must be submitted in writing, through electronic sources, to the EFCP Analyst, and include notification to Ogden CEA Department Manager, ICE Team Manager/Lead, and P & A Analyst. The EFCP Analyst will collaborate with all interested stakeholders, and the WO to update procedures or issue an alert to address the proposed deviation. No deviations can begin until reviewed by the Policy and Program Owners, with final approval by the WO.

