

In the Senate of the United States,

March 29, 2007.

Resolved, That the bill from the House of Representatives (H.R. 1591) entitled “An Act making emergency supplemental appropriations for the fiscal year ending September 30, 2007, and for other purposes.”, do pass with the following

1 **SEC. 541. EXTENSION OF IRS USER FEES.**

2 Subsection (c) of section 7528 (relating to Internal
3 Revenue Service user fees) is amended by striking “Sep-
4 tember 30, 2014” and inserting “September 30, 2016”.

5 **SEC. 542. MODIFICATION OF COLLECTION DUE PROCESS**

6 **PROCEDURES FOR EMPLOYMENT TAX LIABIL-**
7 **ITIES.**

8 (a) *IN GENERAL.*—Section 6330(f) (relating to jeop-
9 ardy and State refund collection) is amended—

10 (1) by striking “; or” at the end of paragraph

11 (1) and inserting a comma,

12 (2) by adding “or” at the end of paragraph (2),

13 and

14 (3) by inserting after paragraph (2) the fol-
15 lowing new paragraph:

16 “(3) the Secretary has served a levy in connec-
17 tion with the collection of taxes under chapter 21, 22,
18 23, or 24.”.

19 (b) *EFFECTIVE DATE.*—The amendments made by this
20 section shall apply to levies issued on or after the date that
21 is 120 days after the date of the enactment of this Act.

22 **SEC. 543. MODIFICATIONS TO WHISTLEBLOWER REFORMS.**

23 (a) *MODIFICATION OF TAX THRESHOLD FOR*
24 *AWARDS.*—Subparagraph (B) of section 7623(b)(5), as
25 added by the Tax Relief and Health Care Act of 2006, is
26 amended by striking “\$2,000,000” and inserting “\$20,000”.

1 **(b) WHISTLEBLOWER OFFICE.**—

2 **(1) IN GENERAL.**—Section 7623 is amended by
3 adding at the end the following new subsections:

4 **“(c) WHISTLEBLOWER OFFICE.**—

5 **“(1) IN GENERAL.**—There is established in the
6 Internal Revenue Service an office to be known as the
7 ‘Whistleblower Office’ which—

8 **“(A) shall at all times operate at the direc-**
9 **tion of the Commissioner and coordinate and**
10 **consult with other divisions in the Internal Rev-**
11 **enue Service as directed by the Commissioner,**

12 **“(B) shall analyze information received**
13 **from any individual described in subsection (b)**
14 **and either investigate the matter itself or assign**
15 **it to the appropriate Internal Revenue Service**
16 **office,**

17 **“(C) shall monitor any action taken with**
18 **respect to such matter,**

19 **“(D) shall inform such individual that it**
20 **has accepted the individual’s information for**
21 **further review,**

22 **“(E) may require such individual and any**
23 **legal representative of such individual to not dis-**
24 **close any information so provided,**

1 “(F) *in its sole discretion, may ask for ad-*
2 *ditional assistance from such individual or any*
3 *legal representative of such individual, and*

4 “(G) *shall determine the amount to be*
5 *awarded to such individual under subsection (b).*

6 “(2) *FUNDING FOR OFFICE.—There is authorized*
7 *to be appropriated \$10,000,000 for each fiscal year*
8 *for the Whistleblower Office. These funds shall be used*
9 *to maintain the Whistleblower Office and also to re-*
10 *imburse other Internal Revenue Service offices for re-*
11 *lated costs, such as costs of investigation and collec-*
12 *tion.*

13 “(3) *REQUEST FOR ASSISTANCE.—*

14 “(A) *IN GENERAL.—Any assistance re-*
15 *quested under paragraph (1)(F) shall be under*
16 *the direction and control of the Whistleblower Of-*
17 *fice or the office assigned to investigate the mat-*
18 *ter under subparagraph (A). No individual or*
19 *legal representative whose assistance is so re-*
20 *quested may by reason of such request represent*
21 *himself or herself as an employee of the Federal*
22 *Government.*

23 “(B) *FUNDING OF ASSISTANCE.—From the*
24 *amounts available for expenditure under sub-*
25 *section (b), the Whistleblower Office may, with*

1 *the agreement of the individual described in sub-*
2 *section (b), reimburse the costs incurred by any*
3 *legal representative of such individual in pro-*
4 *viding assistance described in subparagraph (A).*

5 “(d) *REPORTS.*—*The Secretary shall each year con-*
6 *duct a study and report to Congress on the use of this sec-*
7 *tion, including—*

8 “(1) *an analysis of the use of this section during*
9 *the preceding year and the results of such use, and*

10 “(2) *any legislative or administrative rec-*
11 *ommendations regarding the provisions of this section*
12 *and its application.”.*

13 (2) *CONFORMING AMENDMENT.*—*Section 406 of*
14 *division A of the Tax Relief and Health Care Act of*
15 *2006 is amended by striking subsections (b) and (c).*

16 (3) *REPORT ON IMPLEMENTATION.*—*Not later*
17 *than 6 months after the date of the enactment of this*
18 *Act, the Secretary of the Treasury shall submit to*
19 *Congress a report on the establishment and operation*
20 *of the Whistleblower Office under section 7623(c) of*
21 *the Internal Revenue Code of 1986.*

22 (c) *PUBLICITY OF AWARD APPEALS.*—*Paragraph (4)*
23 *of section 7623(b), as added by the Tax Relief and Health*
24 *Care Act of 2006, is amended to read as follows:*

25 “(4) *APPEAL OF AWARD DETERMINATION.*—

1 “(A) *IN GENERAL.*—Any determination re-
2 garding an award under paragraph (1), (2), or
3 (3) may, within 30 days of such determination,
4 be appealed to the Tax Court (and the Tax Court
5 shall have jurisdiction with respect to such mat-
6 ter).

7 “(B) *PUBLICITY OF APPEALS.*—Notwith-
8 standing sections 7458 and 7461, the Tax Court
9 may, in order to preserve the anonymity, pri-
10 vacy, or confidentiality of any person under this
11 subsection, provide by rules adopted under sec-
12 tion 7453 that portions of filings, hearings, testi-
13 mony, evidence, and reports in connection with
14 proceedings under this subsection may be closed
15 to the public or to inspection by the public.”.

16 (d) *EFFECTIVE DATE.*—

17 (1) *IN GENERAL.*—Except as provided in para-
18 graph (2), the amendments made by this section shall
19 apply to information provided on or after the date of
20 the enactment of this Act.

21 (2) *PUBLICITY OF AWARD APPEALS.*—The
22 amendment made by subsection (c) shall take effect as
23 if included in the amendments made by section 406
24 of the Tax Relief and Health Care Act of 2006.