



JOINT COMMITTEE ON TAXATION
March 24, 2026
JCX-14-26

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 7959,
THE “WHISTLEBLOWER PROGRAM IMPROVEMENT ACT”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill and replaces it with similar language with the following changes.

In section 3 of H.R. 7959, a new paragraph D for IRC Code section 7623(b)(4) provides that a whistleblower in a Tax Court proceeding “shall proceed anonymously” absent a finding of societal interests that outweigh potential harm to the whistleblower. The amendment changes “shall proceed” to “may elect to proceed[.]”

In addition, the provisions of section 3 are now effective for petitions under section 7623(b)(4) which are pending on, or filed on or after, the date of enactment of this Act.

The amendment in the nature of a substitute is estimated not to change Federal revenues relative to the estimated revenue effects of H.R. 7959. For the revenue estimate of H.R. 7959, see Joint Committee on Taxation, *Estimated Revenue Effects of H.R. 7959, the “IRS Whistleblower Program Improvement Act”* (JCX-9-26), March 23, 2026.