

JOINT COMMITTEE ON TAXATION

March 23, 2026

JCX-9-26

ESTIMATED REVENUE EFFECTS OF H.R. 7959,  
THE "IRS WHISTLEBLOWER PROGRAM IMPROVEMENT ACT",  
SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON MARCH 25, 2026

Fiscal Years 2026 - 2036

[Millions of Dollars]

Provision	Effective	2026	2027	2028	2029	2030	2031	2032	2033	2034	2025	2036	2026-36
1. Standard and scope of review of whistleblower award determinations [1].....	ppoofooa DOE	[2]	-1	-3	-4	-4	-4	-4	-4	-5	-5	-5	-39
2. Whistleblower privacy protections.....	ppoofooa DOE	----- Negligible Revenue Effect -----											
3. Modification of IRS whistleblower report.....	rffyea DOE	----- No Revenue Effect -----											
4. Interest on whistleblower awards.....	[3]	----- Negligible Revenue Effect -----											
5. Correction regarding deductions for attorney's fees.....	tyea DOE	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1	-1	-5
<b>NET TOTAL .....</b>		<b>[2]</b>	<b>-1</b>	<b>-3</b>	<b>-4</b>	<b>-4</b>	<b>-4</b>	<b>-4</b>	<b>-4</b>	<b>-5</b>	<b>-6</b>	<b>-6</b>	<b>-44</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 1, 2026.

Legend for "Effective" column:

da = days after  
DOE = date of enactment  
ppoofooa = petitions pending on or filed on or after

rffyea = reports for fiscal years ending after  
tyea = taxable years ending after

- [1] Estimate includes the following outlay effects:
- |  |             |             |             |             |             |             |             |             |             |             |             |                |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|
|  | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2029</u> | <u>2030</u> | <u>2031</u> | <u>2032</u> | <u>2033</u> | <u>2034</u> | <u>2025</u> | <u>2036</u> | <u>2026-36</u> |
| Standard and scope of review of whistleblower award determinations ..... | [4]         | 1           | 3           | 4           | 4           | 4           | 4           | 4           | 5           | 5           | 5           | 39             |
- [2] Loss of less than \$500,000.  
[3] Generally 180 days after date of enactment. In cases in which Internal Revenue Service has not made timely notice as of the general effective date, a new due date of one year after the effective date is deemed to apply.  
[4] Increase in outlays of less than \$500,000.