

One of the foundational tenets of society is the belief that a governing body exists to create and uphold institutions that ensure the benefit and prosperity of its people. An integral part of this arrangement is the peoples' trust and belief in these institutions. Throughout American history there have been many tools to uphold this trust, such as whistleblowing. As the government has a responsibility to the people, the people have responsibilities to their government: active participation in its democratic health through electoral politics, abiding by its laws and customs, and paying a fair share toward its maintenance in taxes. The balance of the responsibilities of the government and its citizenry requires guardianship on both sides. Since the False Claims Act was adopted in 1863, citizens have been granted protections allowing them oversight and participation in aspects of the checks-and-balances philosophy that keeps the government honest, lawful, in the service of the people, and working toward a greater good.

In this spirit, the IRS Whistleblower Program, existing since 1800 and modernized in the 2006 Tax Relief and Health Care Act, provides citizens with an avenue to bring attention to entities attempting to shirk the important duty of helping maintain the system from which everyone benefits. For the past five years through my work as a paralegal at a tax controversy and litigation firm, I have become personally acquainted with the ways that everyday citizens struggle to meet this important obligation. The philosophy of equality and prosperity of the American people cannot be upheld while individual citizens, often under-served and under-privileged, struggle against IRS liens, wage garnishment, and other aggressive collection action while large corporations, hugely wealthy individuals, and those who hoard an outsized portion of resources slink their way out of paying their fair share, perpetuating cycles of wealth inequality and starving our government of funds that could go toward lifesaving resources. Frequently in my work the people most concerned with meeting their obligations, coming up with a payment plan, and paying what they owe were the most financially disadvantaged. Helping these individuals inspired my respect and support of those who are working to even the playing field and shift the focus of enforcement and collections toward those with more than enough means to be paying, but who have the resources to intentionally find ways not to.

The IRS whistleblower program empowers ordinary citizens in positions of relative power disadvantage to utilize the tools of morality and duty of citizenship and disrupt cycles of corruption, corporate immorality, and greed. Although not the most glamorous, and no one is going to be making a Mission Impossible movie centered around an IRS tax evasion scheme any time soon, whistleblowers not only help keep the government transparent and accountable, but also help keep other powerful institutions responsible. The mechanics of the Whistleblower program, including the \$2 million collection threshold for filing a claim, and a monetary award of up to 30% of the amount collected, encourage the type of high profile and high dollar whistleblowing that actually makes an impact and deters low level 'snitching.' This helps the IRS focus on big evaders, leading to increased leniency and ability to compromise for smaller individual IRS collection cases, like the clients I've worked with.

A well-funded government provides services not only to those citizens in need of social welfare, but those services that everyone benefits from; roads, schools, fire departments, national security forces. Tax policy affects everything from local municipal budgets to large-scale federal economic policy. For these reasons, it is vital that there be avenues for citizen participation in oversight. Power and resources so often lie in the hands of the wealthiest and IRS Whistleblowers are a vital voice to those that have neither. Whistleblowers are regular people who refuse to sit down and shut up and 'just do the job'. They're not superheroes with super strength or special powers. They see unfairness and those taking advantage of a system with the assumption that they are so powerful that they cannot be, nor would anyone dare, taken down. It doesn't even take extraordinary bravery, just a strong sense of right and wrong. For these reasons, I am inspired by IRS whistleblowers.