

## Administrative:

### Maryland Comptroller Issues Guidance on New Whistleblower Reward Program for Taxes

*Tax Alert 09-30-21 – Whistleblower Reward Program, Md. Comptroller (9/30/21).* Following recent enactment of legislation establishing a whistleblower “reward program” for Maryland tax collections to be administered by the Maryland Comptroller (Comptroller) effective October 1, 2021 [see H.B. 804 (2021) and *State Tax Matters*, Issue 2021-22, for more details on this new law], the Comptroller issued a tax alert explaining the new program and advising taxpayers how to file underlying claims, what information must be included, and how to check the status of filed claims. In doing so, the Comptroller states that this new program “provides a financial incentive for whistleblowers who provide original information leading to the assessment of a significant Maryland tax liability.” The Comptroller describes eligibility for program participation, the method for filing claims, and criteria used to evaluate the amount of an award issued to a qualifying whistleblower. To be eligible for a reward, a whistleblower must provide original information which results in final assessment or “another successful outcome.” The amount of the reward “shall be at least 15% but not more than 30% of the taxes, penalties, and interest collected as a result.” Please contact us with any questions.

**URL:** [https://www.marylandtaxes.gov/forms/Tax\\_Publications/Tax\\_Alerts/Tax-Alert-Tax-Whistleblower-09-30-2021.pdf](https://www.marylandtaxes.gov/forms/Tax_Publications/Tax_Alerts/Tax-Alert-Tax-Whistleblower-09-30-2021.pdf)

**URL:** <http://mgaleg.maryland.gov/mgawebsite/Legislation/Details/hb0804>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210604\\_1.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210604_1.html)

— Joe Carr (McLean)  
Managing Director  
Deloitte Tax LLP  
josecarr@deloitte.com

Jennifer Alban-Bond (McLean)  
Senior Manager  
Deloitte Tax LLP  
jalbanbond@deloitte.com

Ryan Trent (Charlotte)  
Senior Manager  
Deloitte Tax LLP  
rtrent@deloitte.com

Inna Volfson (Boston)  
Senior Manager  
Deloitte Tax LLP  
ivolfson@deloitte.com

Michael Spencer (Washington, DC)  
Manager  
Deloitte Tax LLP  
mispencer@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

**About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the “Deloitte” name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.