

29 C.F.R. § 1989.100

Purpose and scope.

- (a) This part sets forth procedures for, and interpretations of, section 1405(b) of the Taxpayer First Act (TFA), Public Law 116–25, 133 Stat. 981 (July 1, 2019) (codified at 26 U.S.C. 7623(d)). TFA provides for employee protection from retaliation because the employee has engaged in protected activity pertaining to underpayment of tax or any conduct which the employee reasonably believes constitutes a violation of the internal revenue laws or any provision of Federal law relating to tax fraud.

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