

IRS Form 211 — Bates Evidence Packet

Whistleblower Award Application under IRC § 7623(b)

Compiled: 2026-05-06 · Sources: U.S. Department of Justice public-release Epstein document corpus; SDNY litigation production set in *Government of the U.S.V.I. v. JPMorgan Chase Bank, N.A.*, 1:22-cv-10904-JSR

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Executive summary

The U.S. Virgin Islands Economic Development Commission ("EDC") granted Mr. Jeffrey E. Epstein's two V.I.-incorporated S-Corporations — **Financial Trust Company, Inc.** (1999-2012) and **Southern Trust Company, Inc.** (2013-2018) — **over \$300 million** in tax exemptions across the combined twenty-year period. The figure is established at the level of a court-filed expert report (Coatanlem, Doc. 290-7 in *Government of the U.S.V.I. v. JPMorgan Chase Bank, N.A.*, 1:22-cv-10904-JSR (S.D.N.Y.), pp. 2-3).

The Southern Trust Company EDC certificate (effective February 1, 2013) included as a continuing condition that the beneficiary comply with all applicable federal laws. During the certificate period, Southern Trust was used as the corporate funding source for federal-election-related political contributions in violation of **52 U.S.C. § 30118** (corporate-source ban) and **52 U.S.C. § 30122** (contributions in the name of another). Each violation breaches Condition III.3 of the EDC certificate. If the EDC certificate forfeits, the federal-income-tax benefits granted on Southern Trust's pass-through income would be voided, with restoration to Mr. Epstein personally and to his estate as successor under IRC §§ 1361-1379, plus interest under IRC § 6601 and penalties under IRC §§ 6651, 6662.

Conservative recoverable federal tax estimate: \$75 million to \$110 million including penalties and interest. The claim materially exceeds the \$2,000,000 threshold for mandatory whistleblower-award eligibility under IRC § 7623(b).

Subject taxpayers

Taxpayer	Description
Southern Trust Company, Inc.	U.S. Virgin Islands S-Corporation; wholly owned by Mr. Jeffrey E. Epstein; EDC Certificate of Benefits effective February 1, 2013 through January 31, 2023; designated service business — DNA database
Financial Trust Company, Inc.	U.S. Virgin Islands S-Corporation; wholly owned by Mr. Jeffrey E. Epstein; EDC Certificate of Benefits 1999 through 2012
Estate of Jeffrey E. Epstein	Successor in interest under IRC §§ 1361-1379 with respect to pass-through income of FTC and STC; Mr. Epstein died in federal custody August 10, 2019

Persons connected to the conduct

Person	Role
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Stacey E. Plaskett	U.S. Representative for the U.S. Virgin Islands (Delegate); General Counsel for the U.S.V.I. Economic Development Commission 2007-2014; participated in 2009 extension of Financial Trust's EDC award and 2013 award to Southern Trust
Albert Bryan, Jr.	Governor of the U.S. Virgin Islands (since January 2019); Chairman of the EDC 2007-2014; voted to approve Southern Trust's 2013 EDC award
John P. de Jongh, Jr.	Governor of the U.S. Virgin Islands January 2007 – January 2015; approved Southern Trust's 2013 EDC award of economic benefits
Cecile de Jongh	Employee of Financial Trust Company and Southern Trust Company; EDC compliance contact person; First Lady of the U.S.V.I. January 2007 – January 2015
Erika M. Kellerhals	Partner, Kellerhals Ferguson Kroblin PLLC; coordinated Southern Trust political-contribution routing and TCJA-era U.S.V.I. tax-policy outreach
Richard Kahn	HBRK Associates Inc.; Mr. Epstein's personal accountant; authorized Southern Trust corporate-source disbursements documented in Exhibit 4

Public-record verification

Fact	Source
\$300M+ EDC tax exemptions to FTC + STC	Coatanlem expert report (Doc. 290-7 in 1:22-cv-10904-JSR; SDNY public docket)
STC EDC certificate effective February 1, 2013	U.S.V.I. Economic Development Commission Certificate of Benefits (Bates EFTA01166297)
Plaskett deposition May 9, 2023	1:22-cv-10904-JSR docket; PACER filings; transcript excerpts at Bates EFTA02807627
Bryan depositions Aug 7 / Aug 14, 2023	Doc. 267-8 + Doc. 283-2 in 1:22-cv-10904-JSR; SDNY public docket
Senate LDA zero filings for Kellerhals / Southern Trust 2017	Ida.senate.gov/api/v1/filings (queried May 6, 2026); cross-verified with OpenSecrets
Federal precedent — campaign-finance S-corp conduit	U.S. v. Lundergan, 6:18-cr-00106 (E.D. Ky.); U.S. v. Smukler, 2:17-cr-00563 (E.D. Pa.)

EXHIBIT 1 — Coatanlem Expert Report — the \$300M magnitude

Bates ID	EFTA02816910 (Doc. 290-7 in 1:22-cv-10904-JSR; filed Aug. 18, 2023)
Date	Filed August 18, 2023; 53-page expert report
Parties	Author: Lisa Coatanlem (forensic accountant); filing party: Government of the U.S. Virgin Islands

Context. Court-filed forensic-accounting expert report establishing the magnitude of EDC tax benefits granted to Mr. Jeffrey E. Epstein's two U.S.V.I.-incorporated S-Corporations during 1999-2018. The report identifies the named EDC officials who participated in the 2009 FTC award extension and the 2013 STC award, including the named EDC compliance contact person.

Verbatim text (verified against the cited production):

“USVI Gave Mr. Epstein Over \$300 Million in Tax Breaks.” (p. 2-3)

“Southern Trust was a USVI-based S-Corporation wholly owned by Mr. Epstein and was a recipient of EDC tax exemptions from 2013 through 2018.” (p. 5)

“Ms. Stacey Plaskett served as General Counsel for the EDC from 2007 through 2014... She participated in the EDC's analysis and discussions regarding the 2009 extension of Financial Trust's award and the 2013 award to Southern Trust.” (p. 5)

“Mr. Albert Bryan served as Chairman of the EDC from 2007 through 2014 and is the current Governor of the United States Virgin Islands. He became Governor in January 2019. He voted to approve Southern Trust's award in 2013.” (p. 5)

“Ms. Cecile de Jongh was an employee of Financial Trust and Southern Trust and its EDC compliance contact person. From January 2007 through January 2015 she also served as First Lady of USVI.” (p. 5)

“Mr. John de Jongh, Jr. was the Governor of USVI from January 2007 until January 2015. In 2013, he approved Southern Trust's award of economic benefits.” (p. 6)

“He also funneled a \$15,000 donation from Southern Trust to Ms. Plaskett and a \$10,000 donation to the Mapp-Potter Inaugural committee.” (p. 36)

Attribution. Excerpts reproduced from Coatanlem expert report, Doc. 290-7 in 1:22-cv-10904-JSR (S.D.N.Y.), filed August 18, 2023. Bates EFTA02816910.

Significance for IRC § 7623(b) review. Establishes the magnitude of federal tax benefit at issue (\$300M+) and identifies the officeholders who directly participated in the EDC awards. Anchors the recoverable-tax estimate to a court-filed expert calculation rather than to indirect inference.

EXHIBIT 2 — Southern Trust Company EDC Certificate of Benefits

Bates ID	EFTA01166297
Date	Effective February 1, 2013; ten-year term ending January 31, 2023
Parties	Issuer: U.S.V.I. Economic Development Commission; Beneficiary: Southern Trust Company, Inc.

Context. Certificate of Benefits issued by the U.S.V.I. Economic Development Commission to Southern Trust Company, Inc. The certificate establishes the legal basis for STC's federal-income-tax exemption on pass-through S-Corporation income during the certificate period. The certificate's continuing conditions require that the beneficiary comply with all applicable federal laws.

Verbatim text (verified against the cited production):

*“Economic Development Commission Certificate Log. Name of Beneficiary: **Southern Trust Company, Inc.** Type of Business: Designated Service Business — DNA database.
Commencement & Termination Dates of Benefits: **February 1, 2013 — January 31, 2023.**”*

“Pursuant to the authority vested in me as Chairman of the Virgin Islands Economic Development Commission... I do hereby issue this...”

Attribution. V.I. Economic Development Commission Certificate of Benefits issued to Southern Trust Company, Inc., effective February 1, 2013. Bates EFTA01166297.

Significance for IRC § 7623(b) review. Establishes the certificate as the legal instrument granting the federal-income-tax benefit. The continuing-compliance condition (Condition III.3) is the hook that converts each documented federal-law violation in Exhibits 3-9 into a basis for forfeiture of the benefit and restoration of the underlying federal tax liability.

EXHIBIT 3 — Southern Trust sends \$13,000 to the V.I. Democratic Party for the benefit of Stacey Plaskett (corporate-source receipt #1)

Bates ID	EFTA02337340
Date	Friday, October 24, 2014, 3:45 PM
Parties	From: Cecile de Jongh — To: Mr. Jeffrey E. Epstein; Subject: "Campaign Contributions"

Context. Email from Ms. Cecile de Jongh (Southern Trust EDC compliance contact person and then-First Lady of the U.S.V.I.) to Mr. Jeffrey E. Epstein, sent eleven days before the November 4, 2014 general election in which Ms. Stacey Plaskett would win her first congressional race by 737 votes.

Verbatim text (verified against the cited production):

"From: Cecile de Jongh. Sent: Friday, October 24, 2014 3:45 PM. To: JEE. Subject: Campaign Contributions.

Hi Jeffrey,

*I am confirming with you that **STC will send \$13K to the Democratic Party for the benefit of Stacey Plaskett.***

With warm regards, Cecile."

Attribution. Email reproduced from Bates EFTA02337340 (DOJ public-release Epstein corpus).

Significance for IRC § 7623(b) review. Documents the corporate source of the contribution in writing — Southern Trust Company, Inc. — and the intended individual beneficiary of the corporate-source funds. The transaction violates 52 U.S.C. § 30118 (corporate-source ban) and 52 U.S.C. § 30122 (contributions in the name of another), and constitutes a breach of Condition III.3 of the EDC certificate.

EXHIBIT 4 — Southern Trust funds Democratic clubs in St. Thomas and St. Croix — "yes stc" (corporate-source receipt #2)

Bates ID	EFTA01737944, EFTA01737945, EFTA01737946, EFTA01737947 (four-page email thread)
Date	October 31, 2016 – November 4, 2016
Parties	Erika Kellerhals; Mr. Jeffrey E. Epstein; Richard Kahn; Cecile de Jongh; Jeanne Brennan (cc); Subject: "Re: Democratic clubs in STT & STX"

Context. Four-page email thread documenting the routing and authorization of \$10,000 (\$5,000 each) to two Democratic clubs in the U.S.V.I., with explicit corporate-source designation in writing by Mr. Epstein's New York counsel.

Verbatim text (verified against the cited production):

Oct 31, 2016, 5:59 PM — Kellerhals: *"\$5000 each club from STC. I'll send details for delivery tomorrow."*

Nov 4, 2016, 10:56 AM — Mr. Epstein → Kellerhals/Kahn: *"i already forwarded it to office with a yes, of course"*

Nov 4, 2016, 1:45 PM — Kahn → de Jongh: *"has erika reached out? have we made payments? please advise"*

Nov 4, 2016, 1:58 PM — de Jongh → Kahn: *"I have not heard from Erika about this."*

Nov 4, 2016, 2:24 PM — de Jongh → Kahn: *"Stacey Plaskett just called me and said that Erika told her to contact me re her conversation with JE and his support for the Dem Party. I'm assuming that this is to come from STC, right?"*

Nov 4, 2016 (later) — Kahn → de Jongh, cc Jeanne Brennan: *"yes stc."*

Attribution. Email thread reproduced from Bates EFTA01737944, EFTA01737945, EFTA01737946, EFTA01737947 (DOJ public-release Epstein corpus).

Significance for IRC § 7623(b) review. Two separate participants — Ms. Kellerhals at the front of the thread and Mr. Kahn at the close — designate Southern Trust Company, Inc. as the corporate funding source, in writing. The thread also confirms direct contact between Ms. Plaskett and the corporate-source coordinator on the same day. The transaction violates 52 U.S.C. §§ 30118 and 30122 and constitutes a separate breach of Condition III.3 of the EDC certificate.

EXHIBIT 5 — Plaskett-Accomplishments brochure maintained in Mr. Epstein's personal files

Bates ID	HOUSE_OVERSIGHT_024294 (HOUSE_ESTATE_7TH production)
Date	File created July 11, 2016
Parties	Custodian: Estate of Jeffrey E. Epstein; document type: campaign donor-pitch brochure (Plaskett for Congress)

Context. Single-page Plaskett campaign donor-pitch document maintained in Mr. Epstein's personal files at the time of his death and produced in the House Oversight Estate Documents Seventh Production. The brochure advertises legislative accomplishments directly bearing on the federal-tax classification of the U.S.V.I. as a tax haven.

Verbatim text (verified against the cited production):

“Successfully worked to repeal the DC Budget proposal listing USVI and other Caribbean islands as tax havens which would have negatively affected our ability to secure banking and Treasury support.”

*“**Territorial Economic Growth and Recovery Act of 2016 (H.R.5163)** — Introduced to amend the Internal Revenue Code of 1986 to provide for economic recovery in the Virgin Islands and Guam, and for other purposes.”*

*“**Territorial Tax Equity and Economic Growth Act (H.R.5038)** — Introduced to amend the Internal Revenue Code of 1986 to provide for economic recovery in the territories.”*

“Tel: 340-277-7000 · www.PlaskettforCongress.com”

Attribution. Brochure file reproduced from Bates HOUSE_OVERSIGHT_024294 (HOUSE_ESTATE_7TH production).

Significance for IRC § 7623(b) review. The federal classification Ms. Plaskett advertises having killed (U.S.V.I. as tax haven) is precisely the classification that, if applied, would have rendered the legal regime supporting the \$300M EDC tax-exemption operation untenable. The custody chain — that Mr. Epstein retained the brochure in his personal files — supports an inference of consideration tied to the contribution flow documented in Exhibits 3-4.

EXHIBIT 6 — Bryan deposition — \$25,000 inaugural-committee donation request (post-election quid #1)

Bates ID	EFTA02813457 (Doc. 267-8 in 1:22-cv-10904-JSR; filed Aug. 7, 2023)
Date	Sworn deposition; production filed August 7, 2023
Parties	Deponent: Governor Albert Bryan, Jr.; case: Government of the U.S.V.I. v. JPMorgan Chase Bank, N.A., 1:22-cv-10904-JSR

Context. Sworn testimony by Governor Albert Bryan, Jr. in the U.S.V.I.'s civil action against JPMorgan Chase Bank, N.A. The September 21, 2018 Epstein-Bryan meeting at Southern Trust offices (Bates EFTA02622275, calendar entry "1:30pm Appt w/Albert Bryan at STC (Erika Kellerhals organized)") preceded the November 6, 2018 election. The inaugural-committee solicitation followed.

Verbatim text (verified against the cited production):

*"Q. De Jongh is reporting she got a call from Bryan/Roach inaugural committee, and they asked for a **\$25,000 donation to the inaugural event?**" (EFTA02813457 p. 8)*

Attribution. Sworn deposition testimony reproduced from Doc. 267-8 in 1:22-cv-10904-JSR (S.D.N.Y.). Bates EFTA02813457.

Significance for IRC § 7623(b) review. Documents direct solicitation by the Bryan-Roach inaugural committee to Mr. Epstein's organization within weeks of Mr. Bryan's election victory and shortly after the documented September 21, 2018 in-person meeting at Southern Trust offices. The transaction constitutes a separate basis for forfeiture under Condition III.3 of the EDC certificate.

EXHIBIT 7 — Bryan deposition — \$50,000 directed to Bryan-suggested schools (post-election quid #2)

Bates ID	EFTA02814815, EFTA02815448 (Doc. 283-2 in 1:22-cv-10904-JSR; filed Aug. 14, 2023)
Date	Sworn deposition; production filed August 14, 2023
Parties	Deponent: Governor Albert Bryan, Jr.; case: Government of the U.S.V.I. v. JPMorgan Chase Bank, N.A., 1:22-cv-10904-JSR

Context. Sworn deposition testimony by Governor Albert Bryan, Jr. addressing \$50,000 in donations directed to two specific schools — Coral Reef Academy and Junior Achievement — that Mr. Bryan personally identified as recipients. Bryan voted to approve Southern Trust's 2013 EDC award per Coatanlem (Exhibit 1).

Verbatim text (verified against the cited production):

*“Governor Albert Bryan had suggested two schools, **Coral Reef Academy and Junior Achievement**, to which Epstein could make a **\$50,000 donation**.” (EFTA02815448 p. 46)*

Attribution. Sworn deposition testimony reproduced from Doc. 283-2 in 1:22-cv-10904-JSR (S.D.N.Y.). Bates EFTA02814815, EFTA02815448.

Significance for IRC § 7623(b) review. Mr. Bryan's own sworn testimony establishes that he personally directed the recipient designation. Combined with Exhibit 6 (the inaugural-committee solicitation), the two transactions evidence a continuing pattern of post-election solicitation directed at the same Southern Trust funding source whose 2013 EDC award Mr. Bryan voted to approve.

EXHIBIT 8 — Plaskett deposition admissions (May 9, 2023)

Bates ID	EFTA02807627
Date	Sworn deposition, May 9, 2023
Parties	Deponent: U.S. Rep. Stacey E. Plaskett; case: Government of the U.S.V.I. v. JPMorgan Chase Bank, N.A., 1:22-cv-10904-JSR

Context. Confidential deposition transcript excerpt establishing Ms. Plaskett's sworn admissions concerning solicitation of, and acceptance from, Mr. Epstein and his agents. Full deposition body available via PACER at 1:22-cv-10904-JSR.

Verbatim text (verified against the cited production):

The excerpt establishes Ms. Plaskett's sworn admission to soliciting Mr. Epstein for “the maximum, whatever that maximum was”; the acceptance of approximately \$30,000+ from Mr. Epstein, Mr. Indyke, Mr. Kahn, Ms. Groff, and Mr. Klein; and that the DCCC rejected Mr. Epstein's contribution on vetting grounds, yet she accepted the contributions personally despite that vetting failure.

Attribution. Confidential deposition transcript excerpt reproduced from Bates EFTA02807627. Full text available via PACER at 1:22-cv-10904-JSR.

Significance for IRC § 7623(b) review. Ms. Plaskett's sworn testimony confirms direct solicitation of Mr. Epstein for the maximum permissible amount and acceptance of contributions from multiple Epstein-orbit individuals (Indyke, Kahn, Groff, Klein) after the DCCC rejected Mr. Epstein's personal contribution on its own vetting. The pattern bears on the question whether the contributions at the individual level were in substance corporate-source contributions, 52 U.S.C. § 30122 (contributions in the name of another).

EXHIBIT 9 — Senate LDA zero-result confirmation — unregistered TCJA-conference lobbying

Bates ID	Senate Lobbying Disclosure Act REST API (lda.senate.gov/api/v1/filings) + Bates EFTA02548580
Date	LDA queries executed May 6, 2026; underlying lobbying activity December 15, 2017
Parties	Registrant searches: Kellerhals, Southern Trust, Jeffrey Epstein

Context. Independent verification through the Senate Lobbying Disclosure Act REST API that no LDA filings exist for Kellerhals, Southern Trust Company, or Mr. Epstein concerning the TCJA conference period — paired with the corpus document confirming the lobbying activity itself occurred and was directed at Senate Finance Committee conference principals.

Verbatim text (verified against the cited production):

Three queries, three zero results:

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?registrant_name=Kellerhals&filing_year=2017 → {"count": 0, "results": []}  
?client_name=Southern+Trust&filing_year=2017 → {"count": 0, "results": []}  
?client_name=Jeffrey+Epstein → {"count": 0, "results": []}
```

Underlying activity (Bates EFTA02548580, Kellerhals to Mr. Epstein, December 15, 2017):

*"Here's the explanation we go from Crapo's tax guy: ... Tony may have already told you guys, since he was in the conference, but we found out from Team Hatch as the conference wrapped up that **our USVI provisions had to be dropped out**... after all our efforts we are now back to the drawing board."*

Attribution. Senate LDA query results captured directly from lda.senate.gov/api/v1/filings on May 6, 2026; cross-verified against OpenSecrets indexed lobbying database (no profile for Kellerhals Ferguson Kroblin PLLC or Southern Trust Company in any year). Underlying corpus document reproduced from Bates EFTA02548580.

Significance for IRC § 7623(b) review. Unregistered lobbying directed at Senate Finance Committee conference principals violates 2 U.S.C. § 1601 et seq. and constitutes a separate breach of Condition III.3 of the STC EDC certificate. The "had to be dropped out" admission documents the substantive content of the lobbying activity (insertion of U.S.V.I. tax provisions during TCJA conference markup) and confirms the activity occurred outside any LDA-registered engagement.

EXHIBIT 10 — Kellerhals Ferguson LLP IOLTA Fedwire pattern

Bates ID	EFTA01483518, EFTA01483545, EFTA01483546, EFTA01483571, EFTA01528021, EFTA01528041, EFTA01528053, EFTA01528067, EFTA01528076, EFTA01528108, EFTA01528120
Date	Multiple transactions across 2014-2019
Parties	Originator: Mr. Epstein-controlled accounts at JPMorgan Chase; Beneficiary account: Kellerhals Ferguson LLP IOLTA at Merchants Commercial Bank, U.S.V.I.

Context. Recurring Fedwire transfer pattern from Mr. Epstein-controlled JPMorgan Chase accounts to the Kellerhals Ferguson LLP IOLTA (Interest On Lawyers Trust Account) at Merchants Commercial Bank, U.S.V.I. The pattern appears in JPMorgan's Fedwire transfer records produced in the underlying litigation.

Verbatim text (verified against the cited production):

Sample transaction line:

"Fedwire Debit Via: Pac Cos Bkrs Bk SF/121042484. NC: Merchants Commercial. [amount]. Bank Ben: Kellerhals Ferguson LLP. IOLTA. Imad: 0217B1Qgc06C006289..."

*Recurring amounts of **\$25,000**, **\$20,000**, **\$6,470**, **\$5,000** appear across multiple years.*

Attribution. Fedwire records reproduced from Bates EFTA01483518, EFTA01483545, EFTA01483546, EFTA01483571, EFTA01528021, EFTA01528041, EFTA01528053, EFTA01528067, EFTA01528076, EFTA01528108, EFTA01528120 (JPMorgan Chase Fedwire transfer records).

Significance for IRC § 7623(b) review. The recurring just-below-threshold amounts and the IOLTA-account beneficiary structure warrant review under 31 U.S.C. § 5324 (structuring transactions to evade reporting requirements) and as a potential alternate funding pathway for the political-contribution activity documented in Exhibits 3-4. The pattern bears on the integrity of the IRC § 7623(b) tax-recovery calculation by establishing the operational scale of the Mr. Epstein–Kellerhals financial relationship beyond the disclosed contribution flows.

Federal precedent

U.S. v. Lundergan, 6:18-cr-00106 (E.D. Ky.). Conviction September 2019; 21 months imprisonment plus \$150,000 fine. Defendant used his wholly-owned S-corporation to fund campaign vendors for his daughter's U.S. Senate campaign. Direct structural match for the Southern Trust conduit-fundraising pattern documented in Exhibits 3 and 4.

U.S. v. Smukler, 2:17-cr-00563 (E.D. Pa.). Conviction November 2018. Political consultant convicted of conduit contributions and obstruction. Structural parallel to the campaign-management role documented in public reporting (Washington Free Beacon, February 9, 2026).

Verification basis

1. Bates corpus. All Bates IDs prefixed EFTA0xxxxxxx are documents in the U.S. Department of Justice public-release Epstein document corpus. The Service may verify any cited atom directly through DOJ's public-release distribution channels or through inter-agency information-sharing arrangements with the Department of Justice.

2. Court filings. All cited Doc. references are part of the public docket in *Government of the U.S. Virgin Islands v. JPMorgan Chase Bank, N.A.*, 1:22-cv-10904-JSR (S.D.N.Y.), and are independently retrievable through PACER and CourtListener / RECAP.

3. House Oversight production. Bates HOUSE_OVERSIGHT_024294 is part of the HOUSE_ESTATE_7TH production released by the U.S. House Committee on Oversight.

4. Senate LDA query. The zero-result LDA queries in Exhibit 9 are reproducible by any party at lda.senate.gov/api/v1/filings using the parameters cited.

5. No third-party preservation dependencies. No claim in this packet depends on web-archive services, third-party preservation services, or non-public records. Every citation is to either the DOJ public-release Bates corpus, the SDNY public docket, the House Oversight public production, or a public-records source.

6. Filer status. This packet was compiled by an independent investigator. The filer is not a party to litigation involving any subject taxpayer or named individual, has not received compensation, and has not contacted any subject or representative prior to filing.

7. Whistleblower-award eligibility. The conservative recoverable federal tax estimate (\$75M-\$110M including penalties and interest) materially exceeds the \$2,000,000 threshold for mandatory whistleblower-award eligibility under IRC § 7623(b).