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the 1986
**FALSE CLAIMS ACT
AMENDMENTS**



A Look At Twenty-five Years of
Effective Fraud Fighting In America



Whistleblower laws are about incentivizing integrity in order to efficiently ferret out fraud.

The False Claims Act is the single most effective tool U.S. taxpayers have to recover the billions of dollars stolen through fraud every year.

Under the False Claims Act, those who knowingly submit, or cause another person to submit, false claims for payment of government funds are liable for up to three times the government's damages plus civil penalties of \$5,500 to \$11,000 for each false claim.

The False Claims Act contains *qui tam* provisions, which allow people with evidence of fraud against the government to sue on behalf of the Government. People who sue under the FCA are called "relators" or "whistleblowers," and are eligible for 15 to 30 percent of the amount recovered.

THE LINCOLN LAW

During the Civil War, unscrupulous defense contractors drained the U.S. Treasury with impunity. In response, Congress and President Abraham Lincoln enacted the False Claims Act (FCA) to unleash whistleblowers to help the government suppress fraud that was plaguing the Union Army.

During World War II, Congress overreacted to a situation in which a False Claims Act suit was filed based entirely on the information in a government indictment. In response, Congress weakened the law and limited relators' ability to sue on the Government's behalf. The amendments to the False Claims Act made at that time had the unfortunate effect of disabling the FCA at the very moment when government programs entered an era of major growth. Not surprisingly, without whistleblowers to unravel the inner workings of fraudulent schemes, federal law enforcement officials were overwhelmed by fraud and outmatched by a well-funded army of dishonest government contractors.

The FCA was revived in 1986 after congressional hearings and GAO reports exposed rampant fraud in the defense industry. Senator Charles Grassley and Congressman Howard Berman collaborated to push amendments through Congress that President Ronald Reagan signed into law, reenlisting whistleblowers in a national effort against fraud. Congress's intent was to reinstate a "coordinated effort" between private citizens and the government, so as to "enhance the Government's ability to recover losses sustained through fraud against the Government."

This publication chronicles the False Claims Act's remarkable success over the last twenty-five years, and highlights the pivotal role whistleblowers have played in recovering over \$30 billion in stolen funds.



FCA 101

ROOTED IN COMMON LAW

The False Claims Act's *qui tam* provisions are rooted in English Common Law. *Qui tam* is simply a truncated version of the Latin phrase "*Qui tam pro domino rege quam pro se ipso in hac parte sequitur*," which translates as "He who sues on behalf of the King, as well as for himself."

ENDORSED BY THE FOUNDERS

Qui tam provisions traveled with settlers to the New World, and were embraced by America's Founders. In fact, of the twelve penal statutes that the Continental Congress enacted, ten contained *qui tam* provisions.

APPROVED BY THE COURTS

The Supreme Court has endorsed the False Claims Act noting, in *United States ex rel. Stevens*, that the statute passes Constitutional muster.

STRENGTHENED BY REAGAN

The 1986 False Claims Act Amendments were passed with overwhelming bipartisan support in the House and Senate, and were signed into law by President Ronald Reagan.

AS IN THE
FOR WHOM HE SAVED
THE MEMORY OF ABRAHAM LINCOLN
IS ETERNAL FOR EVER

Keeping government small...

Historically, *qui tam* provisions were created as a way of keeping government small by empowering citizens to come to the aid of law enforcement and bring civil actions on behalf of the government against those who violate our laws.

Whistleblowers not only alert the government to fraud, but they also provide a roadmap to evidence, saving the government years of effort and millions in investigations costs.

—Tony West, Assistant Attorney General of the United States

while keeping fraud fighting smart.

THE SUCCESS OF THE FALSE CLAIMS ACT

The government's partnership with private citizens in the fight against fraud was cemented in 1986, when Congress amended the False Claims Act, the United States' primary tool against government fraud.

— Tony West, Assistant Attorney General of the United States

The False Claims Act is the most successful fraud-fighting tool ever developed. Its success is due to the efficiency of law enforcement, made possible by the public-private partnership that exists between whistleblowers, their attorneys, and the United States Government.

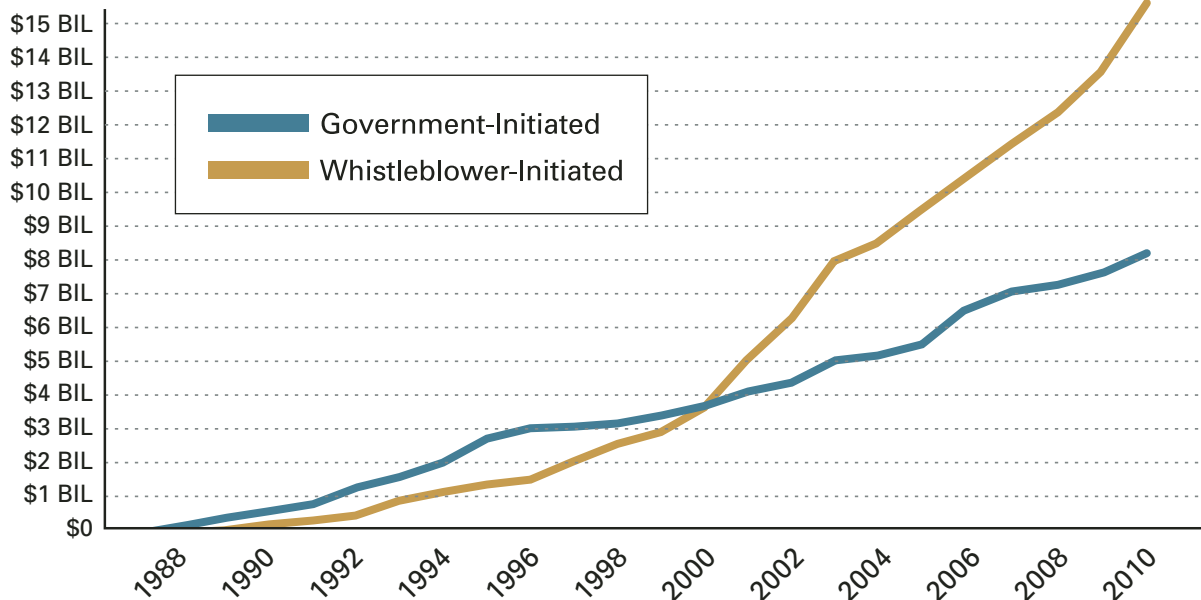
Since the 1986 Amendments were passed, with bipartisan support in both houses of Congress, fraud recoveries have risen dramatically. Today, whistleblower actions under the False Claims Act are the primary vehicle for fraud recoveries for both federal and state governments.

An analysis of recoveries in the health arena finds that the U.S. Government gets back \$15 for every \$1 invested in False Claims Act investigations and prosecutions.

In Fiscal Year 2010, over \$3 billion was recovered under the False Claims Act—twice as much as was recovered in FY 2000. Of this amount, nearly 80% was recovered as a direct result of whistleblower lawsuits—a total of \$2.39 billion.

Since the 1986 amendments to the False Claims Act, more than \$30 billion has been recovered in judgments and settlements.

Amounts Recovered in Government-Initiated FCA Suits Versus Whistleblower-Initiated FCA Suits



The False Claims Act is a force multiplier in the war against fraud.

THE POWER OF DETERRENCE:

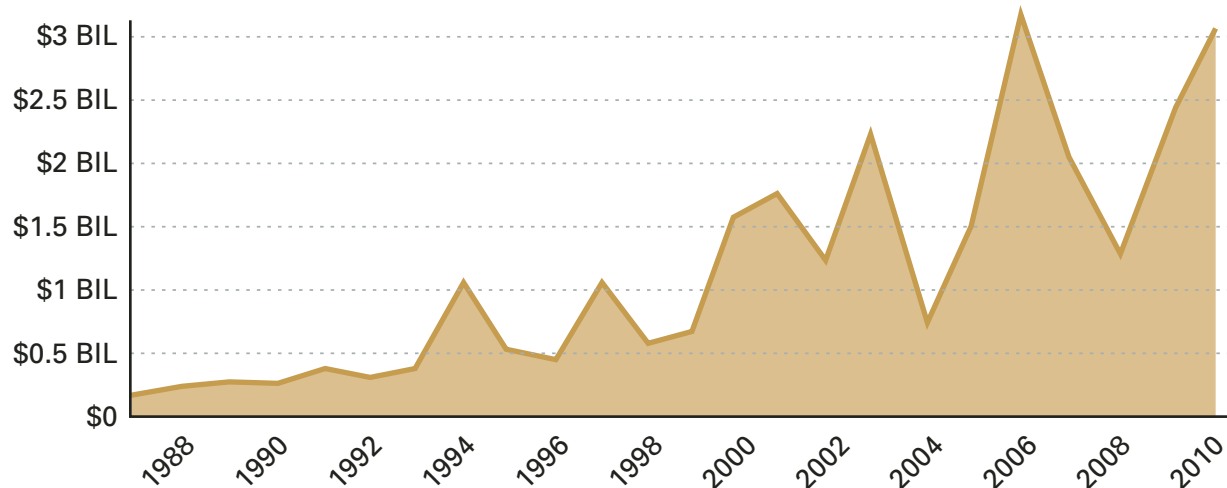
No one knows, or could conceivably know, the full extent of fraud perpetrated against the U.S. Government. That said, we know that the amount of fraud is large and that the opportunities for engaging in fraud are growing.

The good news is that, thanks to the False Claims Act, more and more companies doing business with the Federal Government are thinking twice before engaging in fraud. Indeed, most of the “compliance” industry we see today is a byproduct of the False Claims Act.

THE LEVERAGE OF PRIVATE INVESTMENT:

Big cases often require big investments by whistleblowers and their lawyers before the U.S. Department of Justice will join the action. For example, the whistleblower in the first Columbia-HCA fraud case spent 13 years pursuing his False Claims Act lawsuit. The law firm that spearheaded that effort invested more than 85,000 hours building the case, which eventually returned over \$630 million. Another team of whistleblowers and their lawyers, who have returned over \$2.5 billion back to the U.S. government, have invested 18 years of their lives and the equivalent of \$60 million in legal time in helping to recover America’s stolen billions.

Total Amount of Yearly FCA Settlements



Blowing the whistle is not easy...

THE FALSE CLAIMS ACT IS NOT A TIP LINE.

Whistleblower cases are evidence-driven, and if a whistleblower hopes to collect an award, he or she has to bring sizeable and specific evidence of fraud to the U.S. Government.

WHISTLEBLOWING IS NOT EASY OR FAST.

Blowing the whistle on corporate fraud is not for the faint of heart. In most cases, the whistleblower will find it difficult or impossible to work in his or her field again, and the financial and emotional strains of litigation can be severe. In addition, a whistleblower lawsuit may take several years to achieve resolution. Indeed, some cases have taken more than a decade.

FRIVOLOUS LAWSUITS ARE DISCOURAGED.

Because most False Claims Act lawyers work on a contingency basis (i.e., they only get paid if they return money back to the Government), frivolous lawsuits are discouraged. In addition, under the False Claims Act, a complainant can be required to pay the defendant's attorney's fees if the court finds that the claim was frivolous or brought primarily for purposes of harassment.

But nothing works better to deter fraud.

THE FALSE CLAIMS ACT PROVIDES COST-EFFECTIVE LAW ENFORCEMENT.

Because so many False Claims Act cases are based on whistleblower evidence, the FCA has proven to be an extremely effective and efficient law enforcement tool, returning in settlements and judgments many multiples of what is spent on investigations and prosecutions.

THE FALSE CLAIMS ACT CHANGES HOW CORRUPT BUSINESSES OPERATE.

Prosecutions, settlements and judgments under the False Claims Act often have a ripple effect across industries where frauds have become an entrenched part of the business model. From hospitals to drug companies, and from oil companies to defense contractors, prosecutions under the False Claims Act are a clear sign that the government is no longer winking at liars, thieves and cheats.

WHISTLEBLOWERS ARE PAID BY THE FRAUDSTERS.

In recognition of the value of the information collected and given to the Federal Government by whistleblowers, the False Claims Act provides for a whistleblower award of 15 to 30 percent of the amount recovered under the Act. Since damages can be tripled under the False Claims Act, whistleblower awards can be sizeable, but one hundred percent of all whistleblower awards are paid by the company that loses or settles a False Claims Act suit.

We need to send a clear message, from the very top of government, that whistleblowers who expose fraud against the federal government, will receive rewards, not reprisals.

— Sen. Charles Grassley, R-IA



WHISTLEBLOWING ISN'T FOR WIMPS

Last year, 80% of the money returned to the federal government under the False Claims Act was from whistleblower-initiated suits.

Employee whistleblowers are never greeted with open arms, especially in cases where the fraud is being designed and instigated by top management. Corporate behavior in these cases is almost always the same: isolation, humiliation, and termination of the whistleblower. In most cases, a whistleblower can never work in his or her chosen field again. While the case is moving forward, a whistleblower is likely to have little or no income and, as a consequence, may put his or her marriage under tremendous stress due to loss of income. A few examples:

TINA GONTER:

Tina Gonter was a quality-control expert at Hunt Valve in Ohio, which made valves used on nuclear attack submarines and nuclear reactors. None of the valves were properly inspected, and the paperwork was fabricated, creating serious safety concerns. When Ms. Gonter raised questions, she was fired, not only losing her job but being forced to move out of town as well. In the end, Northrop Grumman Newport News, General Dynamics Electric Boat and three other defendants paid a \$13.2 million settlement to the government.

BERNARD LISITZA:

Bernard Lisitza was a pharmacist who owned a “mom and pop” drugstore outside of Chicago before he went to work for Omnicare, where he discovered widespread drug switching for profit. When he asked his bosses about the practice, he was fired and had to work as a temp at other pharmacies. While at these other pharmacies, Mr. Lisitza found the practice of drug switching for profit was widespread. Mr. Lisitza eventually filed successful FCA cases against Omnicare, as well as CVS and Walgreens, with taxpayer recoveries totaling over \$120 million.

THOMAS CANTOR:

Thomas Cantor, the CEO of Scantibodies Laboratory, came to realize that a parathyroid hormone assay test sold by one of his competitors was faulty and was resulting in dialysis patients being overdosed with expensive and harmful drugs, leading to preventable surgeries and earlier deaths. Assuming the faulty test kit was an honest calibration mistake, Mr. Cantor brought his test results to the company’s attention, but he was rebuffed. He then took his information to the FDA, and was ignored. It was only after he filed a False Claims Act lawsuit that Mr. Cantor’s charges were investigated and the totality of the problem revealed. In the end Quest Diagnostics, the company making the faulty diagnostics kit, was forced to shut down its diagnostics test subsidiary, and had to pay \$302 million to the U.S. Government – the largest settlement ever paid by a medical lab company for a faulty product.

There is no kind of dishonesty into which otherwise good people more easily and frequently fall than that of defrauding the government.

- Benjamin Franklin



REPLICATING SUCCESS

The False Claims Act has been so successful at the federal level that states, the Internal Revenue Service, the Securities and Exchange Commission, and the Commodity Futures Trading Commission have followed suit with their own whistleblower programs designed to incentivize integrity.

STATE FALSE CLAIMS ACTS

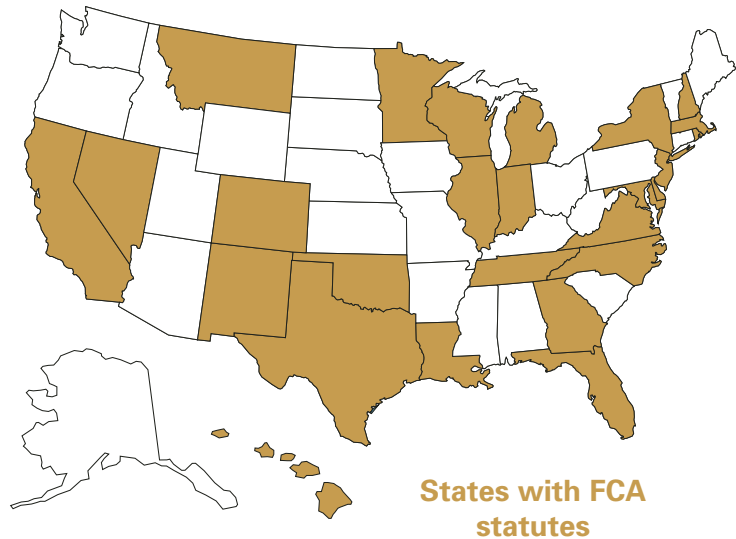
Twenty-seven states, as well as the District of Columbia and the cities of Chicago, New York, Philadelphia and Pittsburgh, now have False Claims Act statutes modeled on the federal Act. States that have FCA laws that are at least as strong as the federal Act will get an increase of 10 percentage points in Medicaid fraud settlements.

SEC AND CFTC WHISTLEBLOWER PROGRAMS

Following the Bernie Madoff fiasco and the collapse of much of Wall Street in the wake of the subprime mortgage debacle, the Securities and Exchange Commission (SEC) and the Commodity Futures Trading Commission (CFTC) have moved to build on the success of the False Claims Act by creating their own whistleblower programs.

IRS WHISTLEBLOWER PROGRAM

While the IRS had a whistleblower program in place prior to 2006, it was anemic and hamstrung because the awards were discretionary and capped at \$10 million. The result was that the program saw very little use and most of the cases that were put forward were quite small. In FY 2009, for example, the IRS paid out on only 110 whistleblower claims under the pre-2006 program. Of these cases, only *five* involved collections of more than \$2 million. In contrast, that same year, under the new IRS whistleblower program, the Service received 460 whistleblower submissions relating to 1,941 cases (whistleblowers may report on multiple cases) where it has been alleged there is over \$2 million in uncollected tax, penalties, and interest in *each case*.



THE FCA IS ABOUT HELPING PEOPLE

PROTECTING PATIENTS:

The False Claims Act discourages companies from selling unsafe medical equipment and technologies, and doctors and hospitals from performing unnecessary surgeries and procedures. By providing disincentives for medical fraud, the False Claims Act saves lives.

PROTECTING CONSUMERS:

The False Claims Act discourages health care companies from shorting consumers on the number of pills purchased, repackaging old medicines and presenting them as new, and charging consumers more than they should be paying for health care equipment, procedures and medicines. By helping ferret out fraud, the False Claims Act not only works to contain health care costs, it also helps consumers keep cash in their pockets.

PROTECTING SOLDIERS:

The False Claims Act discourages government contractors from supplying guidance systems that do not guide, weapons that do not fire, and helicopters that crash. By helping to ensure that our soldiers, airmen and sailors have equipment that operates in the field, the False Claims Act saves lives and makes us a stronger nation.

PROTECTING SENIOR CITIZENS AND THE DISABLED:

The False Claims Act discourages nursing homes from delivering substandard care to nursing home patients and price-gouging Medicaid for goods and services. By bolstering the financial integrity of Medicaid, the False Claims Act helps protect America's oldest, poorest and most vulnerable from those who would drive up the cost of care and co-payments.

PROTECTING THE ENVIRONMENT:

The False Claims Act discourages oil, timber and mining companies from ripping off taxpayers by extracting resources from public lands without paying for that right. In addition, the False Claims Act is a powerful disincentive for companies to lie to the federal government about toxic waste cleanup and pollution abatement efforts. By helping to put more teeth into our environmental protection laws, the False Claims Act works to protect our natural environment for generations to come.



STOPPING BUSINESS PLAN FRAUD

Whistleblower cases tend to be triggered by real, provable fraud that rises to several million dollars in damages. In most cases, these large frauds are “business plan” frauds — frauds designed by top corporate management in order to boost sales or profit. A few examples:

DEFECTIVE PRODUCTS

- In 2000, Boeing settled a case for \$54 million that involved the knowing installation of defective gears in the U.S. Army’s heavy-lift Chinook transport helicopter. Catastrophic failure of gears resulted in several helicopter crashes, and 15 soldiers and two Boeing engineers were killed.
- In 2010, GlaxoSmithKline agreed to pay \$750 million to settle a False Claims Act case that involved systematic deceit related to product contamination and dosage irregularities at GSK’s plant in Cidra, Puerto Rico.

INFLATING PRICES

- In 2001, TAP Pharmaceuticals agreed to pay \$875 million to resolve criminal charges and civil liabilities in connection with fraudulent drug pricing and marketing of the prostate cancer drug, Lupron.
- In 2010, Mylan agreed to pay \$280 million to settle charges it inflated the price of generic drugs sold to Medicaid.
- In 2011, Verizon Communications agreed to pay \$93 million to settle charges it heaped taxes and surcharges on to the phone bills of the General Services Administration.

LABORATORY TESTS

- In 2011, Quest Diagnostics agreed to pay \$241 million, and Lab Corps agreed to pay \$49.5 million, to resolve California False Claims Act cases alleging these companies overbilled the state Medicaid program for diagnostic-testing. This was Lab Corp’s second FCA violation; it paid \$182 million for price-gouging on laboratory tests in 1996.

FRAUDULENT MARKETING

- In 2004, Pfizer agreed to pay \$430 million to resolve civil and criminal charges that its Warner-Lambert subsidiary defrauded Medicaid by engaging in a scheme to illegally promote Neurontin for uses not approved by the FDA.
- In 2005, Serono paid over \$704 million to settle a case charging the company with paying kickbacks and engaging in off-label marketing of Serostim.
- In 2010, Allergan agreed to pay \$600 million to settle a case dealing with off-label marketing of Botox, while Elan and Eisai agreed to pay \$214 million to settle charges related to off-label marketing of Zonegran, and AstraZeneca agreed to pay \$520 million to settle charges associated with off-label marketing of Seroquel.

OIL AND GAS FRAUD

- In 2001, the Shell Oil Company agreed to pay \$110 million to the federal government to resolve claims under the False Claims Act that Shell underpaid oil royalties for leases on federal land from 1980 to December 31, 1998. Under the federal oil lease program, oil companies are required to report the amount of oil they produce from federal land. By pumping more oil than it reported, Shell engaged in fraud against American taxpayers.

FALSE CERTIFICATION OF SERVICE

- In 2011, CareSource Management Group in Ohio, agreed to pay \$26 Million to settle a FCA case in which the company certified that it provided required screening, assessment, and case management for special needs adults and children when, in fact, it did not.

TOP TEN FCA FRAUD CASES

1) Pfizer › In 2009, Pfizer paid a total of \$2.3 billion to settle charges involving off-label marketing and kickbacks associated with the sale of Bextra, Geodon, Lipitor, Norvasc, Viagra, Zithromax, Zyrtec, Zyvox, Lyrica, Relpax, Celebrex, and Depo-Provera. A total of \$1.3 billion was paid as a criminal fine, with \$668.5 million paid to settle False Claims Act charges, and \$331.4 million to settle state claims.

2) Eli Lilly › In January of 2009, Eli Lilly agreed to pay a total of \$1.4 billion to resolve Federal, state and criminal charges in relation to the off-label marketing of the drug Zyprexa. Of this sum, \$438 million went to satisfy False Claims Act charges, \$361 million was divided among the states, and \$515 million was paid as a criminal fine.

3) Tenet Healthcare › In 2006, Tenet Healthcare paid the U.S. Government \$900 million under the False Claims Act for billing violations that included manipulation of outlier payments to Medicare, as well as kickbacks, upcoding, and bill padding.

4) HCA › In 2000, HCA pled guilty to criminal conduct and agreed to pay more than \$840 million in criminal fines, civil penalties and damages for unlawful billing practices. Of this amount, \$731.4 million was recovered under the False Claims Act.

5) GlaxoSmithKline › In 2010, GlaxoSmithKline agreed to pay \$750 million to settle a case involving product contamination and dosage irregularities at GSK's plant in Cidra, Puerto Rico. Drugs affected include Paxil, Avandia, Avandament, Coreg, Bactroban, Abreva, Cimetidine, Compazine, Denavir, Dyazide, Thorazine, Stelazine, Ecotrin, Tagamet, Relafen, Kytril, Factive, Dyrenium, and Albenza. Of the \$750 million settlement, \$600 million was paid under the False Claims Act, and \$150 million was paid as a criminal penalty.

6) TAP [Taketa-Abbott Pharmaceutical] Pharmaceutical Products › In 2001, TAP Pharmaceutical Products Inc. agreed to pay \$875 million to resolve criminal charges and civil liabilities in connection with fraudulent drug pricing and marketing of Lupron, a drug sold for the treatment of prostate cancer. Of this amount, \$559.4 million was recovered under the False Claims Act. In addition, TAP pled guilty to a conspiracy to violate the Prescription Drug Marketing Act and paid a \$290 million criminal fine.

7) Serono › In 2005, Serono agreed to pay \$704 million to settle a fraud case involving Serostim, a human growth hormone used to battle AIDS-related wasting. The charges involved kickbacks to doctors for prescribing Serostim, kickbacks to specialist pharmacies for recommending Serostim, illegal off-label marketing of the drug, and non-FDA approved diagnostic equipment designed to spur Serostim prescriptions. Of the \$704 million settlement, \$304 million was paid to settle federal False Claims Act charges, \$262 million went to settle state Medicaid claims, and \$136.9 million was paid as a criminal fine.

8) Merck › In 2008, Merck paid \$650 million to settle Medicaid best price fraud cases involving Vioxx, Zocor, Pepcid, Cozaar, Fosamax, Maxalt, and Singulair. Of the sum, \$360 million went to settle False Claims Act claims, and \$290 million went to the states.

9) HCA › In 2003, HCA paid the Federal Government \$631 million under the False Claims Act for cost report fraud and the payment of kickbacks to physicians.

10) NY State and NY City › In 2009, New York State and New York City agreed to pay a total of \$540 million to resolve civil liabilities in connection with improperly billed pre-school and older students' speech, physical and occupational therapy, psychological counseling, and transportation costs over a seven-year period.

APPENDIX – Official U.S. Department of Justice Statistics – False Claims Act Settlements

FY	NEW MATTERS ¹		SETTLEMENTS & JUDGEMENTS ²				RELATOR SHARE AWARDS ³			
	Non <i>Qui Tam</i>	<i>Qui Tam</i>	Non <i>Qui Tam</i>		<i>Qui Tam</i>		Total <i>Qui Tam</i> and Non <i>Qui Tam</i>	Where US Inter- vened or Other- wise Pursued	Where US Declined	Total
			Total	Where US Inter- vened or Other- wise Pursued	Where US Declined	Total				
1987	343	30	86,479,949	0	0	86,479,949	0	0	0	0
1988	210	43	173,287,663	2,309,354	33,750	2,343,104	88,750	8,438	97,188	97,188
1989	224	87	197,202,180	15,111,719	1,681	15,113,400	1,446,770	200	1,446,970	1,446,970
1990	243	72	189,564,367	40,483,367	75,000	40,558,367	6,590,936	20,670	6,611,606	6,611,606
1991	234	84	270,530,467	70,384,431	69,500	70,538,931	10,667,537	18,750	10,686,287	10,686,287
1992	285	114	137,958,206	133,949,447	994,456	134,943,903	24,121,648	259,784	24,381,432	24,381,432
1993	304	138	181,945,576	183,643,787	6,603,000	190,246,787	27,576,235	1,766,902	29,343,137	29,343,137
1994	280	218	706,022,897	379,018,205	2,822,323	381,840,528	69,453,350	838,896	70,292,246	70,292,246
1995	233	269	269,989,642	239,024,292	1,635,000	240,659,292	45,162,296	465,800	45,628,096	45,628,096
1996	185	341	247,357,271	124,361,203	13,522,433	137,883,636	22,119,619	3,731,978	25,851,597	25,851,597
1997	184	547	465,568,061	621,919,274	6,021,200	627,940,474	65,857,419	1,658,485	67,515,904	67,515,904
1998	120	468	151,435,794	438,834,846	30,248,075	469,082,921	70,264,372	8,486,645	78,751,017	78,751,017
1999	140	493	195,390,485	492,926,785	5,067,503	497,992,288	63,018,064	1,374,487	64,392,552	64,392,552
2000	94	363	367,887,197	1,208,370,688	1,688,957	1,210,059,645	183,679,377	375,143	184,054,520	184,054,520
2001	85	311	494,496,974	1,214,937,944	128,587,151	1,343,525,095	187,435,375	30,701,881	218,137,256	218,137,256
2002	61	318	119,598,292	1,078,174,023	25,786,140	1,103,960,162	161,377,822	4,582,319	165,960,141	165,960,141
2003	92	334	703,003,368	1,539,357,284	5,185,911	1,544,543,195	337,181,857	1,382,741	338,564,598	338,564,598
2004	106	432	115,656,023	560,977,502	9,261,879	570,239,382	110,113,220	2,376,128	112,489,348	112,489,348
2005	105	406	276,914,983	1,149,047,524	7,481,593	1,156,529,117	168,580,543	2,031,695	170,612,237	170,612,237
2006	71	384	1,710,529,257	1,489,706,466	22,661,363	1,512,367,829	219,704,744	5,647,836	225,352,580	225,352,580
2007	129	365	563,626,844	1,326,649,019	160,246,894	1,486,895,913	186,648,056	4,616,899	191,264,955	191,264,955
2008	161	379	318,419,711	1,032,920,939	12,678,936	1,045,599,875	199,305,496	2,997,615	202,303,111	202,303,111
2009	132	433	466,654,681	1,957,296,965	33,786,480	1,991,083,445	249,141,077	9,684,147	258,825,224	258,825,224
2010	138	574	620,354,025	2,333,001,191	121,326,634	2,454,327,825	358,412,907	27,897,748	386,310,655	386,310,655
TOTAL	4159	7203	9,029,873,914	17,632,404,254	595,785,859	18,228,190,113	2,767,947,472	110,925,187	2,878,872,658	2,878,872,658

1. "New Matters" refers to newly received referrals and investigations, and newly filed *qui tam* actions.
 2. Non *qui tam* settlements and judgments do not include matters delegated to United States Attorneys' offices. The Civil Division maintains no data on such matters.
 3. Relator share awards are calculated on the portion of the settlement or judgment attributable to the relator's claims which may not be the entire settlement or judgment amount. Relator share awards do not include amounts recovered in subsection (h) or other personal claims. See 31 U.S.C. § 3730(h).

About the TAF Education Fund

Taxpayers Against Fraud Education Fund is

a nonprofit, public interest organization dedicated to combating fraud against the government and protecting public resources through public-private partnerships. TAFEF pursues its mission by promoting and working to maintain the integrity of whistleblower reward and private enforcement provisions in federal and state laws, including the False Claims Acts and the federal tax, securities and commodities futures trading laws.

The TAF Education Fund

- Publishes weekly updates on important developments in the fight against fraud
- Publishes the legal journal *The False Claims Act and Qui Tam Quarterly Review*
- Conducts conferences on the False Claims Act, and the IRS, SEC and CFTC whistleblower programs
- Issues scholarly reports on emerging topics dealing with the False Claims Act and other anti-fraud measures
- Maintains a comprehensive electronic False Claim Act library
- Files *amicus curiae* briefs in key False Claims Act cases
- Educates federal and state agencies on False Claims Acts, whistleblower programs and other anti-fraud measures
- Counsels and advises whistleblowers and their attorneys

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