



MINUTES

Internal Revenue Service Advisory Council Public Meeting

September 5, 2024, 3 p.m. ET

Meeting Called to Order: John Lipold, Designated Federal Officer, called the meeting to order and turned the meeting over to IRSAC Chair Annette Nellen.

Introduction by IRSAC Chair Annette Nellen:

The IRSAC is an advisory body to the IRS Commissioner and agency leadership. This group consists of 32 volunteer members appointed by the IRS who represent a broad range of tax interests and areas of expertise and practice. The IRSAC provides an organized forum for discussion of tax administration issues between IRS officials and representatives of the public. The IRSAC reviews existing tax policy and administrative issues and makes recommendations to achieve efficient and effective tax administration. Topics addressed by the IRSAC arise from both the IRS and IRSAC members.

The IRSAC members work within five broad subject matter groups. These subgroups are Information Reporting, Large Business & International, Small Business/Self-Employed, Tax-Exempt/Government Entities, and Taxpayer Services (formerly named Wage & Investment).

Today's public meeting will discuss issues and recommendations for inclusion in this year's public report to be released in November.

At our May 8 public meeting, we approved 6 general issues and 22 subgroup issues. At our July 17 public meeting, we approved 7 general issues and 2 subgroup issues. One of our general issues approved at the May 8 public meeting has been converted to a comment letter because the IRS wants our comments before publication of our report in November. In addition to voting on two additional issues at today's meeting, we will also state the titles of all our approved issues with a summary of our recommendations for each.

General and Subgroup Reports:

1. IRS Funding – Lucinda Weigel – Title and summary of recommendations presented
2. Strategic Operating Plan (SOP) Assessment and Analysis – Annette Nellen – Title and summary of recommendations presented
3. Reporting of Level of Service (LOS) Data – Robert Barr – Title and summary of recommendations presented
4. Hiring – Annette Nellen – Title and summary of recommendations presented
5. Online Accounts Promotion – Robert Barr – Title and summary of recommendations presented
6. Online Accounts Technical Support – Robert Barr – Title and summary of recommendations presented

7. Capabilities for Business Online Tax Accounts – Andrew Bloom – Title and summary of recommendations presented
8. Authorization Techniques to Enable Businesses to Utilize Online Accounts – Andrew Bloom – Title and summary of recommendations presented
9. Identify Theft Prevention and Resolution – Alison Flores – Title and summary of recommendations presented
10. PTIN Database and Renewal System – Christine Freeland – Title and summary of recommendations presented
11. Oversight of Return Preparers – Alison Flores – Title and summary of recommendations presented
12. Broadening of Continuing Education for Enrolled Agents to Include Practice Management Topics – Christine Freeland – Title and summary of recommendations presented
13. Process for Issuing New and Revised Forms and Obtaining Comments – Annette Nellen – Title and summary of recommendations presented

Asking for objections and seeing none, these recommendations will be included in the annual report.

Wendy Walker, Chair of the Information Reporting Subgroup, presents the following five reports:

1. SECURE Act Request for Certain IRA Tax Reporting Guidance – Summary of recommendations presented
2. Worker Classification Clarifications Needed Due to New Department of Labor (DOL) Test – Summary of recommendations presented
3. Businesses Need Support from IRS Large Corporation Representative – Summary of recommendations presented
4. Form 15397, Application for Extension of Time to Furnish Recipient Statements, Needs Updating to Include Additional Reasons – Summary of recommendations presented
5. Electronic Recipient Statement for Form 1099-DA, Digital Asset Proceeds from Broker Transactions – Summary of recommendations presented

Asking for and seeing no objections, these recommendations will be included in the annual report.

In addition, the Information Reporting Subgroup has two more issues to recommend for inclusion in the 2024 report reporting issues:

1. SECURE 2.0 Act Qualified Tuition Program Transfer to Roth IRA – with summary of recommendations
2. Streamline E-Filing of Forms 1042 – with summary of recommendations

Asking for and seeing no objections, these issues will be included in the annual report.

Katrina Welch, Chair of the Large Business & International Subgroup, presents the following four reports:

1. Streamlining LB&I Examination Procedures – Summary of recommendations presented
2. Processing of Net Operating Loss Carryback Claims Under the CARES Act of 2020 and Erroneously Rejected Claims – Summary of recommendations presented
3. Revising and Expanding the Streamlined Domestic Offshore Procedures – Summary of recommendations presented
4. Simplify Reporting for Individuals Electing to be Taxed Under Section 962 at Corporate Rates on Income Inclusions – Summary of recommendations presented

Asking for and seeing no objections, these recommendations will be included in the annual report.

Jeff Porter, Chair of the Small Business/Self-Employed Subgroup, presents the following three reports:

1. Educating the Public on the Revenue Officer Position – Summary of recommendations presented
2. Disaster Assistance to Improve the Taxpayer Experience – Summary of recommendations presented
3. Penalties, Defenses to Penalties, and Tools to Resolve Penalties – Summary of recommendations presented

Asking for and seeing no objections, these recommendations will be included in the annual report.

Brian Yacker, Chair of the Tax-Exempt/Government Entities Subgroup, presents the following six reports:

1. Improve Tax Exempt Organization Search (TEOS) and EO Business Master File (BMF) Databases – Summary of recommendations presented
2. Improving Communications & Data Sharing with State Agencies – Summary of recommendations presented
3. New Determination Letter Program for 401(a) Individually Designed Plans – Summary of recommendations presented
4. Providing Tribal Tax-Exempt Bond Guidance – Summary of recommendations presented
5. Create a Late Filing Reasonable Cause “Template” for Nonprofits that have file Their Nonprofit Tax Returns Late – Summary of recommendations presented
6. Providing Submission Acknowledgements to Certain Exempt Organizational Filers – Summary of recommendations presented

Asking for and seeing no objections, these recommendations will be included in the annual report.

Alison Flores, Chair of the Taxpayer Services Subgroup, presents the following four reports:

1. Voicebots and Chatbots – Summary of recommendations presented
2. Volunteer Income Tax Assistance (VITA) for Gig Workers – Summary of recommendations presented
3. Alternatives to Wet Ink Signatures for Forms 2848 and 8821 – Summary of recommendations presented
4. Expanding and Accelerating Transcript Access – Summary of recommendations presented

Asking for and seeing no objection, these recommendations will be included in the annual report.

The next public meeting is November 20, 2024. This meeting will be in person only at the IRS headquarters building in Washington, DC. Information on how to register will be published in the Federal Register (www.federalregister.gov) and IRSAC committee Web page (www.irs.gov/irsac).

Meeting adjourned: John Lipold, Designated Federal Officer, adjourned the meeting.

IRSAC Public Meeting Attendees – September 5, 2024

IRSAC

Annette Nellen, IRSAC Chair
Christine Freeland, IRSAC Vice Chair
Amanda Aguillard
Robert Barr
Joseph Bender
Andrew Bloom
Elizabeth Boonin
Beatriz Castaneda
Sam Cohen
Alison Flores
Steven Grieb
Aidan Hunt
Jodi Kessler
Mason Klinck
Anthony Massoud
Susan Nakano
Jeffrey Porter
Dawn Rhea
Brayan Rosa-Rodriguez
Lawrence Sannicandro
Jon Schausten
Tara Sciscoe
Peter Smith
Cory Steinmetz
Hussein Tarraf
Wendy Walker
Sean Wang
Lucinda Weigel
Katrina Welch
Thomas Wheadon
Brian Yacker
Nicholas Yannaci

IRS

John Lipold, IRSAC DFO
Tanya Barbosa
Stephanie Burch
Anthony Burke
Aaron Lorenzo
Anna Millikan
Maritza Rabinowitz
Maria Salazar
Tanya Taylor
Brian Ward

Members of the Public who Registered to Attend

Rayna Alexander
Daniel Bazargun
Jory Heckman
Ahtothca Hendrix
Karen Howard
Michael Stewart
Melanie Win