



# MINUTES

## Internal Revenue Service Advisory Council Public Meeting

November 20, 2024  
IRS Headquarters – 1111 Constitution Ave NW, Washington, DC 20224  
9 a.m. – 12:20 p.m. EST

The meeting began at 9 a.m.

### Welcoming Remarks

Mel Hardy, Director, IRS Office of National Public Liaison, welcomed everyone including members of the public. IRSAC Chair Annette Nellen and IRSAC Vice Chair Christine Freeland added their welcoming remarks.

### Opening Remarks by Daniel I. Werfel, Commissioner of Internal Revenue

Commissioner Werfel expressed his appreciation to the public and the important role the committee plays. He shared that the IRS cannot deliver a tax system alone. The Commissioner thanked Annette Nellen and Christine Freeland for their service. He appreciated how nonpartisan this report is and how it related to efficiency and how well timed the report is. He is optimistic about another strong tax season because we are gaining momentum on tax strategy.

### Presentation of the [2024 IRSAC Public Report](#)

The following 13 general issues and one topic from each subgroup were presented by the indicated IRSAC members to Commissioner Werfel. The details on each topic can be found starting at the indicated page number of the report.

<b>Title of Report Topic</b>	<b>Presenter</b>	<b>Page no.</b>
IRS Funding	Luci Weigel	17
Strategic Operating Plan (SOP) Assessment and Analysis	Annette Nellen	26
Reporting of Level of Service (LOS) Data	Bob Barr	36
Hiring	Wendy Walker	42
Online Accounts Promotion	Bob Barr	49
Online Accounts Technical Support	Bob Barr	53
Capabilities for Business Online Tax Accounts	Andrew Bloom	56

Authorization Techniques to Enable Businesses to Utilize Online Accounts	Andrew Bloom	62
Identity Theft Prevention and Resolution	Alison Flores	69
Oversight of Return Preparers	Alison Flores	83
PTIN Database and Renewal System	Chris Freeland	79
Broadening Continuing Education for Enrolled Agents to Include Practice Management Topics	Chris Freeland	90
Process for Issuing New Forms and Revised Forms and Obtaining Comments	Annette Nellen	92
Voicebots and Chatbots	Brayan Rosa-Rodriguez	230
Penalties, Defenses to Penalties, and Tools to Resolve Penalties	Larry Sannicandro	171
Increasing Tax Parity for Tribal Government Issued Tax Exempt Bonds	Sam Cohen	205
Streamlining LB&I Examination Procedures	Katrina Welch	142
Worker Classification Clarifications Needed Due to New Department of Labor (DOL) Test	Jon Schausten	105

Commissioner Werfel thanked the presenters for their reports. He presented certificates to the IRSAC members who had completed their service on IRSAC. Photos were taken.

Amanda Aguillard (not present)  
Sam Cohen  
Alison Flores  
Jodi Kessler  
Mason Klinck  
Jeffrey Porter  
Dawn Rhea (not present)  
Jon Schausten  
Tara Sciscoe (not present)  
Wendy Walker  
Sean Wang  
Katrina Welch

### **Presentation of Remaining Issues included in the 2024 IRSAC Public Report to IRS Officials**

Ken Corbin, Chief, Taxpayer Services  
Lia Colbert, Commissioner, Small Business/Self Employed Division  
Edward Killen, Commissioner, Tax-Exempt and Government Entities Division  
Rob Choi, Deputy Commissioner, Tax-Exempt and Government Entities Division  
Holly Paz, Commissioner, Large Business & Internation Division  
Paul Butler, Associate Chief Counsel (Procedure & Administration), Office of Chief Counsel

<b>Reports of the Taxpayer Services Subgroup</b>	<b>Presenter</b>	<b>Page no.</b>
Volunteer Income Tax Assistance (VITA) for Gig Economy	Mason Klinck	234
Alternatives to Wet Ink Signatures for Forms 2848 and 8821	Hussein Tarraf	237
Expanding and Accelerating Transcript Access	Beth Boonin	245
Comment Letter - Comments on Notice 2023-56, Federal	Wendy Walker	274
Income Tax Consequences of Certain State Payments		
Comment Letter - Recommendations for Future Form W-4, Employee's Withholding Certificate	Jon Schausten	278

<b>Reports of the SB/SE Subgroup</b>	<b>Presenter</b>	<b>Page no.</b>
Educating the Public on the Revenue Officer Position	Larry Sannicandro	184
Disaster Assistance to Improve the Taxpayer Experience	Jeff Porter	194
Comment Letter - Comments on Draft 2024 Schedule 1 (Form 1040), Additional Income and Adjustments to Income	Jeff Porter	268

<b>Reports of the TE/GE Subgroup</b>	<b>Presenter</b>	<b>Page no.</b>
TEOS and EO BMF Improvements	Jodi Kessler	210
Improving Communications and Data Sharing Between IRS and Various State Agencies	Cory Steinmetz	213
Section 401(a) Individually Designed Plans Determination Letter Program	Steven Grieb	215
Template for Exempt Organizations to Seek Penalty Abatement for Late Filed Returns	Joseph Bender	221
Providing Submission Acknowledgements to Exempt Organization Filers	Brian Yacker	224

<b>Reports of the LB&amp;I Subgroup</b>	<b>Presenter</b>	<b>Page no.</b>
Processing of Net Operating Loss Carryback Claims Under the CARES Act of 2020 and Erroneously Rejected Claims	Anthony Massoud	147
Revising and Expanding the Streamlined Domestic Offshore Procedures	Thomas Wheadon	153
Simplify Reporting for Individuals Electing to be Taxed Under Section 962 at Corporate Rates on Income Inclusions	Katrina Welch	161
Comment Letter - Notice 2024-55	Susan Nakano	283

<b>Reports of the Information Reporting Subgroup</b>	<b>Presenter</b>	<b>Page no.</b>
SECURE Act Request for IRA Tax Reporting Guidance	Susan Nakano	111
SECURE 2.0 Act Qualified Tuition Program Transfer to Roth Businesses Need Support from IRS Large Corporation Reps	Wendy Walker	119
Form 15397 - Application for Extension of Time to Furnish Recipient Statements, Needs Updating	Nick Yannaci	121
Electronic Recipient Statement for Form 1099-DA, Digital Asset Proceeds from Broker Transactions	Peter Smith	124
Comment Letter - Comments on Draft Form 1099-DA, Digital Asset Proceeds from Broker Transactions	Wendy Walker	129
Comment Letter - 1099-DA Filer Instructions	Wendy Walker	261
Streamline E-Filing Forms 1042	Wendy Walker	287
Comment Letter - Recommendations for the 2024-2025 Priority Guidance Plan Per Request in Notice 2024-28	Sean Wang	132
	Annette Nellen	252

## **Closing Remarks**

Mr. Hardy thanked the 12 IRSAC members completing their term this year for their service to IRSAC and the tax system. He announced the IRSAC leadership for 2025 as follows:

- Information Reporting Subgroup Chair – Susan Nakano
- LB&I Subgroup Chair – Andrew Bloom
- SB/SE Subgroup Chair – Annette Nellen
- TE/GE Subgroup Chair – Brian Yacker
- Taxpayer Services Subgroup Chair – Elizabeth Bonin
- Fairness in Taxation Subgroup Chair – Brayan Rosa-Rodriguez
- 2025 IRSAC Vice Chair – Luci Weigel
- 2025 IRSAC Chair – Christine Freeland

The meeting adjourned at 12:20 pm.

## **IRSAC Public Meeting Attendees – November 20, 2024**

### **IRSAC**

Annette Nellen, IRSAC Chair

Christine Freeland, IRSAC Vice Chair

Robert Barr

Joseph Bender

Andrew Bloom

Elizabeth Boonin

Sam Cohen

Alison Flores

Steven Grieb

Aidan Hunt

Jodi Kessler

Mason Klinck

Anthony Massoud

Susan Nakano

Jeffrey Porter

Brayan Rosa-Rodriguez

Lawrence Sannicandro

Jon Schausten

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

Vernon Brown

Stephanie Burch

James Clifford

Erin Collins

Tina DeCaria

Cassandra Dreyer

Todd Egaas

Derek Ganter

Mindi Holley

Shawn Hooks

Kristen Landreth

Anna Millikan

Bryan Musselman

David Padrino

Brytten Rice

Kim Rogers

Maggie Romaniello

Maria Salazar

Sharon Stetler

Tanya Taylor

Brian Ward

**Members of the Public**

Alice Abreu

Kevin Bierschenk

Diana Erbsen

Kristin Esposito

Chris L. Granberg

Daniel Hauffe

Kathy Hettick

Alice Jacobsohn

Jared Morris

David Parrish

Reema Patel

Adam Prinzo

Veronica Shade

Ben Valdez

Ning Yim

**Written Statement submitted to the IRS Advisory Council  
for its November 20, 2024, Public Meeting**

Statement from Philip Hwang, Optima Tax Relief – dated November 15, 2024

## Millikan Anna

---

**From:** Philip Hwang <phwang@optimataxrelief.com>  
**Sent:** Friday, November 15, 2024 1:47 AM  
**To:** \*Public\_Liaison  
**Subject:** [EXT] Written Statement for the IRSAC November Public Meeting

To Whom It May Concern:

I would like to thank the Council for their efforts this year in working through so many timely issues that address upcoming challenges that face tax administration in the near future. I also submit to the Council, additional recommendations related to last year's report if the same issue should ever arise; in particular, in reference to the SBSE Subgroup Report - Issue Six: Field Collection Customer Service:

- 1) In an ever-digital world, prioritizing the Individual Online Account, Business Online Account, and Tax Pro Account plans to integrate secure messaging and DUT would allow for effective asynchronous communications between the Field Collections and the taxpayers as well as their representative.
- 2) Additionally, Revenue Officer (RO) and General Manager contact information should be visible to the taxpayer and their representative on their respective online accounts once the RO has been assigned to the taxpayer.
- 3) Lastly, a method of fast-tracking field collections should be made available to taxpayers who are willing to pay their balance due. These methods should mirror the same alternative collection methods available to those taxpayers assigned to ACS.

Thank you for your careful consideration and I look forward to reading the Council's 2024 Annual Report.

Sincerely,

**Philip Hwang**

*Vice President, Resolution - Lead Attorney*

Optima Tax Relief, LLC

**Office:** (657) 208-8947

**Direct Fax:** (714) 492-8657

[phwang@optimataxrelief.com](mailto:phwang@optimataxrelief.com)

Please be advised that unless specifically stated as otherwise, any accounting, business or tax advice contained in this communication is provided for informational purposes only and not intended as a thorough, in-depth analysis of specific issues. Information provided is not a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. This information is intended only for the designated recipient(s). If you received this messages in error, please contact Optima Tax Relief immediately and delete the message.