



MINUTES

Internal Revenue Service Advisory Council Public Meeting

July 17, 2024, 3 p.m. ET

Meeting Called to Order: John Lipold, Designated Federal Officer

Purpose: to provide insight to the public on where the committee is headed for the remainder of the year

Turned Meeting Over to IRSAC Chair Annette Nellen:

- Extended overview of IRSAC
- Listing of five subgroups
- Today's public meeting will discuss issues proposed for inclusion in this year's public report
- At the IRSAC's May 8 public meeting, the committee approved six general issues and 22 subgroup issues. In addition to voting on any new issues at today's meeting, the committee will also state the titles of the 28 issues approved by the IRSAC at the May 8 public meeting.

General and Subgroup Report-Outs:

Christine Freeland, IRSAC Vice Chair, presents the following issues for consideration in the 2024 annual report of the IRSAC:

1. Standards for Data Reporting
2. Preparer Tax Identification Number (PTIN) Management
3. IRS Hiring
4. Oversight of Return Preparers
5. Process for Issuing New Forms and Obtaining Comments

IRSAC Voting – Seeing no objection, these issues will be included in the annual report along with the six General issues approved at the May 8 public meeting:

1. IRS Funding
2. Authorization Technique to Enable Businesses to Utilize Online Account
3. SOP Assessment and Analysis
4. State Payments Taxability and Information Reporting
5. Enrolled Agents Continuing Education to Include Units for Practice Management
6. Identity Theft Prevention

Wendy Walker, Chair for the Information Reporting Subgroup, presents no additional issues for consideration in the 2024 annual report of the IRSAC.

The following issues were approved at the May 8 public meeting:

1. Secure Act 2.0 reporting issues
2. Worker Classification Clarification Needed due to New DOL Rules
3. Businesses Need Large Corporate Representative Support
4. Updates Needed for Form 15397, *Application for Extension of Time to Furnish Recipient Statements*
5. Electronic Delivery of Recipient Statements

Katrina Welch, Chair for the Large Business & International Subgroup, presents the following issue for consideration in the 2024 annual report of the IRSAC:

1. IRC 962 Reporting Election

IRSAC Voting - Seeing no objection, the issue will be included in the annual report along with these issues approved at the May 8 public meeting:

2. Improvements to LB&I Exam Procedures
3. CARES Act of 2020 and NOL Carrybacks
4. Online capabilities for businesses
5. Streamlining Entity Compliance for Delinquent International Tax Obligations

Jeff Porter, Chair for the Small Business/Self-Employed Subgroup, presents no additional issues for consideration in the 2024 annual report of the IRSAC.

The following issues were approved at the May 8 public meeting:

1. Using cutting edge tech to communicate and address tax matters with the IRS
2. Educate the public on the Revenue Officer position and how to prepare for appointments
3. Reasonable Cause/First Time Abatement
4. Disaster Assistance and Emergency Relief To improve the taxpayer experience

Brian Yacker, Chair for the Tax-Exempt/Government Entities Subgroup, presents no additional issues for consideration in the 2024 annual report of the IRSAC.

The following issues were approved at the May 8 public meeting:

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

Alison Flores, Chair for the Taxpayer Services Subgroup, presents the following issues for consideration in the 2024 IRSAC report:

1. Technical Support and Awareness for Individual Online Accounts
2. Expanding and Accelerating Transcript Access

IRSAC Voting - Seeing no objection, these issues will be included in the annual report along with the issues approved at the May 8 public meeting:

1. Voicebots and Chatbots
2. Expansion of VITA/TCE Services for Gig Economy
3. Mitigate Impacts When Wet Ink Signatures are Required for POAs

Acknowledgements:

The IRSAC did not receive any written statements from the public.

Meeting adjourned

IRSAC Public Meeting Attendees – July 17, 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
Anna Millikan
Maria Salazar
Tanya Taylor
Brian Ward

Members of the Public who Registered to Attend

Rayna Alexander
Carolynn Lear
Michael Stewart
Cheryl Williams