CHARTER

INTERNAL REVENUE SERVICE ADVISORY COUNCIL

1. Committee's Official Title. Internal Revenue Service Advisory Council (IRSAC).

2. Authority. The establishment and operation of this advisory council is based on the authority to administer the laws of the Internal Revenue as conferred upon the Secretary of the Treasury pursuant to section 7801 of the Internal Revenue Code and delegated to the Commissioner of the Internal Revenue. This charter is prepared and filed in accordance with the provisions of the Federal Advisory Committee Act (FACA), 5 U.S.C. App 2.

3. Objective and Scope of Activities. The purpose of the IRSAC is to provide an organized public forum for discussion of relevant tax administration issues between Internal Revenue Service ("IRS") officials and representatives of the public. Advisory council members convey the public's perception of professional standards and best practices for tax professionals and IRS activities, offer constructive observations regarding current or proposed IRS policies, programs, and procedures, and suggest improvements to IRS operations.

4. Description of Duties. Designed to promote and maintain the public's confidences in tax advisors and to focus on broad policy matters, the IRSAC serves as an advisory body to the Commissioner of Internal Revenue or delegate. The IRSAC reviews existing tax policy and/or recommends policies with respect to emerging tax administration issues, suggests operational improvements, offers constructive observations regarding current or proposed IRS policies, programs, procedures, and advises the Commissioner or his delegate and senior IRS executives with respect to issues having substantive effect on federal tax administration. The IRSAC researches, analyzes, considers, recommends, and advises IRS on issues that include customer service, compliance, taxpayer segment-specific issues, and factors regarding non-compliance.

5. Official to Whom the Committee Reports. The IRSAC shall provide a written report to the Commissioner of the Internal Revenue or delegate at least annually; such reports will include a discussion of issues identified for consideration and pertinent recommendations. Reports and recommendations are for advisory purposes only and are made directly to the Commissioner of the Internal Revenue or delegate who is solely responsible for any action taken with respect to such recommendations.

6. Support Services. The IRS' Office of National Public Liaison provides all necessary support services for the IRSAC.

7. Estimated Annual Operating Costs and Staff Years. The estimated annual costs to operate the IRSAC are $500,000 (including 2.4 FTEs). Committee members will not be paid for their time or services; however, they will be reimbursed for travel-related expenses to attend approximately one orientation session, three working sessions and a minimum of one public meeting per year in accordance with 5 U.S.C. section 5703.

8. Designated Federal Officer (DFO). The DFO (or designee) is a full-time federal employee who will be appointed by the Chief, Communications and Liaison and shall ensure compliance with the requirements of FACA and its implementing regulations. The DFO will approve or call all of the advisory committee and subcommittees meetings, prepare and approve all meeting agendas, attend all committee and subcommittee meetings, adjourn any meeting when determined to be in the public interest, and chair meetings when directed by the Chief, Communications and Liaison.

9. Estimated Number and Frequency of Meetings. The IRSAC typically conducts one orientation session, approximately one to two public meetings, and several two-day working sessions, not to exceed five, each year.

10. Duration. IRSAC is a continuing advisory committee.

11. Termination. The authority to utilize the IRSAC expires two years from the date this charter is filed.

12. Membership and Designation. The body of the IRSAC consists of not more than thirty-five (35) members. IRSAC members, serve a three-year appointment with the possibility of a one-year renewal. IRSAC is comprised of individuals who bring substantial, disparate experience and diverse backgrounds to the Council's activities. To develop a diverse advisory council, the selections are based on several factors including: geographic location, major stakeholder representation and customer segments, such as large and mid-size businesses, international, small business, and wage and investments. Managed by the IRS, this selection process provides a diverse and balanced membership representing a cross-section of the taxpaying public.

13. Subcommittees. The DFO has the authority to create subcommittees that must report back to IRSAC. The subcommittees may not provide advice or work products directly to the IRS.

14. Recordkeeping. The records of the IRSAC and its subcommittees will be handled in accordance with the General Records Schedule 26, Item 2 or other approved IRS records disposition schedule. The records will be available for public inspection and copying, subject to the Freedom of Information Act, 5 U.S.C. 552.

15. Filing Date. The filing date of this charter is OCT 29 2013.

Approved:

Date: 9/30/13

Daniel I. Werfel
Acting Commissioner of Internal Revenue

Approved:

Date: 10/28/2013

Nani Coloretti
Assistant Secretary for Management