

2019 Current Fiscal Year Report: Advisory Committee on Tax Exempt and Government Entities

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1. Department or Agency

Department of the Treasury

2. Fiscal Year

2019

3. Committee or Subcommittee

Advisory Committee on Tax Exempt and Government Entities

3b. GSA

Committee No.

5266

4. Is this New During Fiscal Year?

No

5. Current Charter

04/20/2017

6. Expected Renewal Date

04/20/2019

7. Expected Term Date

12/31/2018

8a. Was Terminated During Fiscal Year?

Yes

8b. Specific Termination Authority

8c. Actual Term Date

12/31/2018

9. Agency Recommendation for Next Fiscal Year

Terminate

10a. Legislation Req to Terminate?

No

10b. Legislation Pending?

Not Applicable

11. Establishment Authority

Agency Authority

12. Specific Establishment Authority

IRS Memorandum, dated 11/17/1998

13. Effective Date

12/22/1998

14. Committee Type

Continuing

14c. Presidential?

No

15. Description of Committee

Non Scientific Program Advisory Board

16a. Total Number of Reports

No Reports for this Fiscal Year

17a. Open

0

17b. Closed

0

17c. Partially Closed

0

Other Activities

0

17d. Total

0

Meetings and Dates

No Meetings

| | Current FY | Next FY |
|---|-----------------------|--------------------|
| 18a(1). Personnel Pmts to Non-Federal Members | \$0.00 | \$0.00 |
| 18a(2). Personnel Pmts to Federal Members | \$0.00 | \$0.00 |
| 18a(3). Personnel Pmts to Federal Staff | \$21,237.00 | \$0.00 |
| 18a(4). Personnel Pmts to Non-Member Consultants | \$0.00 | \$0.00 |
| 18b(1). Travel and Per Diem to Non-Federal Members | \$0.00 | \$0.00 |
| 18b(2). Travel and Per Diem to Federal Members | \$0.00 | \$0.00 |
| 18b(3). Travel and Per Diem to Federal Staff | \$0.00 | \$0.00 |
| 18b(4). Travel and Per Diem to Non-member Consultants | \$0.00 | \$0.00 |
| 18c. Other(rents,user charges, graphics, printing, mail, etc.) | \$0.00 | \$0.00 |
| 18d. Total | \$21,237.00 | \$0.00 |
| 19. Federal Staff Support Years (FTE) | 0.00 | 0.00 |

20a. How does the Committee accomplish its purpose?

The Advisory Committee on Tax Exempt and Government Entities (ACT) accomplishes its purposes by providing an organized, ongoing forum for the exchange of ideas between TE/GE personnel and highly qualified representatives of the varied and diverse stakeholders/customers of the Exempt Organizations, Employee Plans and Government Entities communities. The ACT facilitates the open discussion of current policy concerns and contributes to the development of innovative and cooperative problem solving strategies. The interaction between TE/GE

officials and our customers in the early stages of policy and program development (1) enhances the development of more innovative and appropriately targeted customer education and outreach programs, (2) facilitates the development of more effective voluntary compliance and rulings programs, and (3) streamlines the policy and program implementation process.

20b. How does the Committee balance its membership?

TE/GE received, and the EO, EP and GE functions screened, numerous candidate nominations representing the diverse communities of Exempt Organizations, Employee Plans, and Government Entities (which includes the Tax Exempt Bond, Federal, State and Local Governments, and Indian Tribal Government customer segments). The ACT consists of 10 members, including 2 members from the Employee Plans community, 3 from the Exempt Organization community, and 5 from the Government Entities community. To identify highly qualified candidates, we developed preliminary screening and evaluation templates that emphasized the importance of diversity and balance in the areas of subject matter expertise, experience and background. The screening officials also strived to achieve geographical diversity and our EEO goals as expressed in our charter. We then conducted interviews. The interview process addressed various diversity concerns as an expression of our commitment to achieve balance in the make-up of the the committee.

20c. How frequent and relevant are the Committee Meetings?

The ACT will conduct at least four working

meetings and one public meeting per year, in addition to an orientation meeting for new members. In addition, subgroups were formed to address specific Exempt Organizations, Employee Plans and Government Entities concerns and these functional area subgroups will meet in connection with the four working meetings. Each component of the ACT takes part in regular conference calls, generally monthly, with TE/GE leadership and staff.

20d. Why can't the advice or information this committee provides be obtained elsewhere?

Before the ACT, no organization or structure existed for the expression of the diverse interests and concerns of those persons, plans and entities impacted by the work of the Tax Exempt and Government Entities function of the Service. Existing private organizations in the EP/EO/GE area generally reflect the interests and concerns only of discrete segments of the EP/EO/GE population, and the interests and concerns of some segments of the EP/EO/GE population are not currently expressed.

20e. Why is it necessary to close and/or partially closed committee meetings?

Not applicable.

21. Remarks

N/A

Designated Federal Officer

Mark F. O'Donnell DFO

| Committee Members | Start | End | Occupation | Member Designation |
|--------------------------|--------------|------------|---------------------------------|---------------------------|
| Engle, Michael | 06/14/2017 | 12/31/2018 | BKD, LLP | Representative Member |
| Goff, April | 11/01/2018 | 12/31/2018 | J. C. Penney | Representative Member |
| Lew, Carol | 11/01/2018 | 12/31/2018 | Stradling Yocca Carlson & Rauth | Representative Member |

| | | | | |
|--------------------|------------|------------|---|--------------------------|
| Lipkin, Andrew | 06/14/2017 | 12/31/2018 | New York City Law Department The | Representative Member |
| Swift, Jean | 06/14/2017 | 12/31/2018 | Mashantucket Pequot Tribal Nation | Representative Member |
| Welytok, Daniel | 11/01/2018 | 12/31/2018 | Von Briesen & Roper, S.C. | Representative Member |
| Yovino, Charles | 11/01/2018 | 12/31/2018 | benefit consulting company | Representative Member |

Number of Committee Members Listed: 7

Narrative Description

The ACT consists of private-sector experts in the fields of employee retirement plans, tax-exempt organizations, tax-exempt bonds, and federal, state, local and Indian tribal governments. The ACT identifies tax administration issues in those areas, which are the responsibility of TE/GE to administer, and provides advice on how TE/GE should address them. The starting point for all their projects are the Service's balanced measures and the IRS strategic plan, with an emphasis on enhanced enforcement efforts.

What are the most significant program outcomes associated with this committee?

Checked if
Applies

| | |
|---|-------------------------------------|
| Improvements to health or safety | <input type="checkbox"/> |
| Trust in government | <input type="checkbox"/> |
| Major policy changes | <input type="checkbox"/> |
| Advance in scientific research | <input type="checkbox"/> |
| Effective grant making | <input type="checkbox"/> |
| Improved service delivery | <input checked="" type="checkbox"/> |
| Increased customer satisfaction | <input checked="" type="checkbox"/> |
| Implementation of laws or regulatory requirements | <input checked="" type="checkbox"/> |
| Other | <input checked="" type="checkbox"/> |

Outcome Comments

The ACT focuses on technical, regulatory issues in the TE/GE arena, as well as giving advice on improved communication, outreach and guidance to the regulated community,

with a goal of improving compliance with the law.

What are the cost savings associated with this committee?

Checked if Applies

| | |
|----------------------------|-------------------------------------|
| None | <input type="checkbox"/> |
| Unable to Determine | <input checked="" type="checkbox"/> |
| Under \$100,000 | <input type="checkbox"/> |
| \$100,000 - \$500,000 | <input type="checkbox"/> |
| \$500,001 - \$1,000,000 | <input type="checkbox"/> |
| \$1,000,001 - \$5,000,000 | <input type="checkbox"/> |
| \$5,000,001 - \$10,000,000 | <input type="checkbox"/> |
| Over \$10,000,000 | <input type="checkbox"/> |
| Cost Savings Other | <input type="checkbox"/> |

Cost Savings Comments

NA

What is the approximate Number of recommendations produced by this committee for the life of the committee?

388

Number of Recommendations Comments

Each year it has been in existence, the ACT has made at least 4 or 5 formal recommendations to the Commissioner of TE/GE. Typically, formal recommendations will break down into numerous sub-recommendations. The reports of the recommendations are available to the public on the IRS public web site, IRS.gov.

What is the approximate Percentage of these recommendations that have been or will be Fully implemented by the agency?

52%

% of Recommendations Fully Implemented Comments

The ACT typically chooses topics for recommendation that are practical -- that can be effected by the IRS -- as opposed to making legislative suggestions, over which the IRS has no control. Most of the recommendations have multiple components and have been identified as completed, partially completed, pending, not applicable or not accepted.

What is the approximate Percentage of these recommendations that have been or will be Partially implemented by the agency?

24%

% of Recommendations Partially Implemented Comments

See comment above.

Does the agency provide the committee with feedback regarding actions taken to implement recommendations or advice offered?

Yes ☒ No ☐ Not Applicable ☐

Agency Feedback Comments

Feedback on the status of implementing the ACT's recommendations is a regular agenda item during the working sessions. In addition, feedback is provided in regular monthly conference calls between TE/GE leadership and staff and ACT subcommittees.

What other actions has the agency taken as a result of the committee's advice or recommendation?

Checked if Applies

| | |
|-----------------------------------|-------------------------------------|
| Reorganized Priorities | <input type="checkbox"/> |
| Reallocated resources | <input checked="" type="checkbox"/> |
| Issued new regulation | <input type="checkbox"/> |
| Proposed legislation | <input type="checkbox"/> |
| Approved grants or other payments | <input type="checkbox"/> |
| Other | <input type="checkbox"/> |

Action Comments

We have reallocated resources in the sense that certain recommendations have caused us to take on projects -- educational as well as compliance-related -- that were not part of our formal annual divisional work plans.

Is the Committee engaged in the review of applications for grants?

No

Grant Review Comments

NA

How is access provided to the information for the Committee's documentation?

Checked if Applies

| | |
|------------------------|-------------------------------------|
| Contact DFO | <input checked="" type="checkbox"/> |
| Online Agency Web Site | <input checked="" type="checkbox"/> |

Online Committee Web Site

☐

Online GSA FACA Web Site

☐

Publications

☐

Other

☒

Access Comments

Press releases and TE/GE newsletters are issued announcing the public meeting, the release of the ACT Reports, and ACT member vacancy solicitations. The Federal Register is also used for announcements.