

# 2019 Current Fiscal Year Report: Information Reporting Program Advisory Committee

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<b>1. Department or Agency</b>	<b>2. Fiscal Year</b>
Department of the Treasury	2019
<b>3. Committee or Subcommittee</b>	<b>3b. GSA Committee No.</b>
Information Reporting Program Advisory Committee	246

<b>4. Is this New Fiscal Year?</b>	<b>5. Current Charter</b>	<b>6. Expected Renewal Date</b>	<b>7. Expected Term Date</b>
No	12/28/2017	12/28/2019	12/28/2018

<b>8a. Was Terminated During Fiscal Year?</b>	<b>8b. Specific Termination Authority</b>	<b>8c. Actual Term Date</b>
Yes	IRS Decision Memo	12/28/2018

<b>9. Agency Recommendation for Next Fiscal Year</b>	<b>10a. Legislation Req to Terminate?</b>	<b>10b. Legislation Pending?</b>
Terminate	No	Not Applicable

**11. Establishment Authority** Agency Authority

<b>12. Specific Establishment Authority</b>	<b>13. Effective Date</b>	<b>14. Committee Type</b>	<b>14c. Presidential?</b>
IRS Decision Memo	04/11/1991	Continuing	No

**15. Description of Committee** Non Scientific Program Advisory Board

**16a. Total Number of Reports** 3

<b>16b. Report Date</b>	<b>Report Title</b>
10/23/2018	Informarion Reporting Program Advisory Committee Public Report
10/24/2018	2018 Information Reporting Program Advisory Committee Information Reporting Program
10/24/2018	Advisory Committee issues 2018 annual report

**Number of Committee Reports Listed: 3**

**17a. Open** 1 **17b. Closed** 0 **17c. Partially Closed** 0 **Other Activities** 0 **17d. Total** 1

**Meetings and Dates**

Purpose	Start	End
10/23/2018 conduct dry-run for Public meeting. 10/24/2018 Share 2018 advisory recommendation with IRS and Public.	10/23/2018	10/24/2018

**Number of Committee Meetings Listed: 1**

	Current FY	Next FY
<b>18a(1). Personnel Pmts to Non-Federal Members</b>	\$0.00	\$0.00
<b>18a(2). Personnel Pmts to Federal Members</b>	\$0.00	\$0.00
<b>18a(3). Personnel Pmts to Federal Staff</b>	\$102,925.00	\$0.00
<b>18a(4). Personnel Pmts to Non-Member Consultants</b>	\$0.00	\$0.00
<b>18b(1). Travel and Per Diem to Non-Federal Members</b>	\$21,594.00	\$0.00
<b>18b(2). Travel and Per Diem to Federal Members</b>	\$0.00	\$0.00
<b>18b(3). Travel and Per Diem to Federal Staff</b>	\$0.00	\$0.00
<b>18b(4). Travel and Per Diem to Non-member Consultants</b>	\$0.00	\$0.00
<b>18c. Administrative Costs (FRNs, contractor support, In-person/hybrid/virtual meetings)</b>	\$0.00	\$0.00
<b>18d. Other (all other funds not captured by any other cost category)</b>	\$2,411.00	\$0.00
<b>18e. Total Costs</b>	\$126,930.00	\$0.00
<b>19. Federal Staff Support Years (FTE)</b>	0.00	0.00

## **20a. How does the Committee accomplish its purpose?**

Because information returns are a critical component of the voluntary tax administration, it is imperative that the Internal Revenue Service (“IRS”) understand the public’s perception of information reporting activities and remain apprised of problematic issues as they arise within the taxpayer community. Accordingly, the primary purpose of the Information Reporting Program Advisory Committee (“IRPAC”) is to provide an organized forum for IRS officials and public representatives to consider relevant information reporting issues to reduce taxpayer burden and improve administration and operation of the Information Reporting Program. Toward this end, the IRPAC conveys the public’s perception of IRS activities, advises with respect to specific information reporting administration issues, provides constructive observations regarding current or proposed IRS policies, programs, and procedures, and proposes significant improvements in information reporting operations in written reports to the Internal Revenue Service at least annually. In FY 2018, IRPAC made several recommendations concerning: Change of Business Master File Entity Addresses; E-Signature for Form W-9; Tax Cuts and Jobs Act; Practitioner ID and Identity Theft; Cryptocurrency Guidance; Reporting by Insurance Companies and Applicable Large Employers under IRC §6055 and §6056; Form W-4 2018 and 2019 versions; FIRE System Latency; Retirement Plan Levies; IRC § 6050S and Form 1098-T Reporting; Foreign Account Tax Compliance Act; Qualified Intermediary Agreement (Rev. Proc. 2017-15 and 972CG Penalty Abatement Process to name a few items reviewed in 2018.

## **20b. How does the Committee balance its membership?**

To accurately convey the public's perception of information reporting activities, IRPAC membership must mirror the IRS' broad and extremely diverse customer/taxpayer base. Accordingly, external stakeholder groups are frequently identified and analyzed to ensure representation across all industry/taxpayer segments. Each IRPAC member represents a particular segment of the Information Reporting Program payer and practitioner community. Therefore, membership selection focuses on a balanced forum and represents the IRS' commitment to develop a diverse Committee based on several factors including, but not limited to, geographical location, stakeholder representation, and taxpayer segment, i.e., small and large business, payroll , preparers, academics, colleges and universities, banking industry and software developers. As a result, to maintain membership diversity, selection is based on the segment or group an applicant represents as well as his/her qualifications.

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

During FY 2018, the IRPAC conducted one orientation session, one public meeting, and three working sessions. The orientation session acquaints new members with administrative procedures and responsibilities incumbent on each IRPAC member. The orientation also introduces new members to IRS programs and identifies issues carried over from the previous FY. The working sessions provide members the opportunity to meet with IRS subject experts for purposes of discussing issues, conducting briefings, and formulating recommendations. The

period between meetings provides sufficient time to become familiar with past issues and recommendations, research and analyze issues further, determine and assess IRS feedback, and perform such additional investigation and/or research as necessary to develop new issues and commentary.

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

The Information Reporting Program is essential to maintaining our current level of voluntary compliance. Key initiatives in recent years aimed at raising revenue and increasing voluntary compliance will result in an exponential increase in the volume and complexity of information returns required to be filed in the near future. Research has shown that compliance rates are highest where there is third-party reporting or withholding. Preliminary findings show less than 1.5 percent of wages and salaries are misreported. Because each Operating Division within the IRS relies on the Information Reporting Program, the IRS must ensure application of a coordinated approach when addressing information reporting.

Information collected by the IRS must be maintained and utilized with great care. Further, the IRS must be mindful of the burden placed on taxpayers required to report the information. In an effort to ensure an efficient, effective process, the IRS created the IRPAC. IRPAC members, private sector experts, have been asked to focus their talents and expertise on improving the equity and utility of the Information Reporting Program.

Through its recommendations, insight, and commentary, the IRPAC is integral to the overall success of the Information Reporting Program and has contributed significantly to voluntary compliance.

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

N/A

## 21. Remarks

The four working sessions that are listed under "Meetings" were held to provide IRPAC members the opportunity to meet with IRS executives and subject matter experts for issue briefings, facilitate discussions, and to analyze and formulate feedback and or recommendations.

## Designated Federal Officer

Lawrence R. Mosblech Chief, Business

Stakeholder Relations, IRS National Public Liaison

<b>Committee Members</b>	<b>Start</b>	<b>End</b>	<b>Occupation</b>	<b>Member Designation</b>
Allen, Lisa	01/24/2017	12/31/2018	Relph Benefit Advisors	Representative Member
Bentsen, Martin	02/13/2018	12/31/2018	FIS Wall Street Concepts	Representative Member
Burke, Laura	01/26/2016	12/31/2018	Global Tax Masters	Representative Member
Carter, Tenesha	01/24/2017	12/31/2018	State Employees Credit Union	Representative Member
Cathell, Randall	01/24/2017	12/31/2018	Crowe Horwath, LLP	Representative Member
Cruz, Alexandra	02/13/2018	12/31/2018	Ernst & Young	Representative Member
Edwards, Terry	01/26/2016	12/31/2018	Wells Fargo	Representative Member
Ellenby, Alan	01/26/2016	12/31/2018	Ernst and Young	Representative Member
Flynn, Dana	01/26/2016	12/31/2018	UBS	Representative Member
Fox, Deborah	02/13/2018	12/31/2018	Tax Solutions	Representative Member
Kelsey, III, Sanford	02/13/2018	12/31/2018	FedEX Corporation	Representative Member
Kuwana, Masaki	02/13/2018	12/31/2018	Amazon.com	Representative Member
Levenson, Joel	01/26/2016	12/31/2018	University of Central Florida	Representative Member
Lindsay, Emily	02/13/2018	12/31/2018	American University Kogod School of Business	Representative Member

Lovin, Ryan	01/24/2017	12/31/2018	Vanguard	Representative Member
Murray, Frederick	02/13/2018	12/31/2018	University of Florida, Levin College of Law	Representative Member
Paille, James	01/24/2017	12/31/2018	Thomson Reuters	Representative Member
Prevost, Thomas	01/24/2017	12/31/2018	Credit Sussie	Representative Member
Sells, Clark	01/24/2017	12/31/2018	Sovos-Convey Compliance	Representative Member
Sullivan, Kevin	01/26/2016	12/31/2018	Bank of America	Representative Member
Werner, Mary	02/13/2018	12/31/2018	Wipfli LLP	Representative Member

**Number of Committee Members Listed: 21**

**Narrative Description**

The IRPAC committee supports the IRS' mission and strategic plan through recommendations on the processes that enhance the tax administration of information reporting. Members support the IRS by bringing taxpayer and industry perspective to the Service, and suggesting ways to reduce taxpayer burden and improve proposed IRS policies, programs and procedures for the Information Reporting Program. Information returns are a critical component of taxpayer compliance in a voluntary tax system.

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

Checked if Applies

- Improvements to health or safety
- Trust in government
- Major policy changes
- Advance in scientific research
- Effective grant making
- Improved service delivery
- Increased customer satisfaction
- Implementation of laws or regulatory requirements
- Other

**Outcome Comments**

NA

**What are the cost savings associated with this committee?**

Checked if Applies

- None
- Unable to Determine
- Under \$100,000
- \$100,000 - \$500,000
- \$500,001 - \$1,000,000
- \$1,000,001 - \$5,000,000
- \$5,000,001 - \$10,000,000
- Over \$10,000,000
- Cost Savings Other

**Cost Savings Comments**

NA

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

1,494

**Number of Recommendations Comments**

The committee has been in existence since April of 1991. The report makes fifty or more recommendations each year.

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

26%

**% of Recommendations Fully Implemented Comments**

NA

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

1%

**% of Recommendations Partially Implemented Comments**

NA

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

Yes  No  Not Applicable

**Agency Feedback Comments**

Through written responses, meetings, revenue rulings and published guidance.

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

Checked if Applies

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

**Action Comments**

NA

**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	<input type="checkbox"/>
Online GSA FACA Web Site	<input checked="" type="checkbox"/>
Publications	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>

**Access Comments**

N/A