

2024 Current Fiscal Year Report: Internal Revenue Service Advisory Council

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1. Department or Agency

Department of the Treasury

2. Fiscal Year

2024

3. Committee or Subcommittee

Internal Revenue Service Advisory Council

3b. GSA Committee No.

1253

4. Is this New Fiscal Year?

No

5. Current Charter

10/14/2022

6. Expected Renewal Date

10/14/2024

7. Expected Term Date

8a. Was Terminated During Fiscal Year?

No

8b. Specific Termination Authority

AGEN

8c. Actual Term Date

9. Agency Recommendation for Next Fiscal Year

Continue

10a. Legislation Req to Terminate?

No

10b. Legislation Pending?

Not Applicable

11. Establishment Authority

Agency Authority

12. Specific Establishment Authority

AGEN

13. Effective Date

11/21/1987

14. Committee Type

Continuing

14c. Presidential?

No

15. Description of Committee

Non Scientific Program Advisory Board

16a. Total Number of Reports

1

16b. Report Date

Report Title

Internal Revenue Service Advisory

11/09/2023 Council Public Report November

2023

Number of Committee Reports Listed: 1

17a. Open

1

17b. Closed0

17c. Partially Closed0

Other Activities0

17d. Total1

Meetings and Dates

Purpose	Start	End
At this meeting, the IRS Advisory Council presented formally its written report and recommendations to the IRS Commissioner.	11/09/2023	11/09/2023

Number of Committee Meetings Listed: 1

	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	\$0.00	\$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	\$0.00	\$0.00
19. Federal Staff Support Years (FTE)	0.00	0.00

20a. How does the Committee accomplish its purpose?

The IRSAC provides an organized public forum in which IRS officials and IRSAC members discuss relevant issues in tax administration. The council suggests operational improvements, offers constructive observations about IRS's current or proposed policies, programs and procedures, and advises the IRS on particular issues having substantive effect on federal tax administration. The IRSAC conveys the public's perception of IRS

activities to IRS officials. The IRSAC's objectives continue to evolve. The council addresses broad topics and organizational issues rather than narrow technical issues. Discussions focus on solutions as well as constructive observations with respect to the tax administration system. Public meetings provide an opportunity for the IRSAC to offer collective advice on strategic IRS issues. The IRSAC is comprised of individuals from diverse backgrounds who bring a wide breadth of experience to the council's activities. Of the issues identified, the IRS has adopted many of the IRSAC's recommendations generating results mutually beneficial to taxpayers and the IRS.

SUMMARY OF COMMITTEE

ACCOMPLISHMENTS: During the 2023 fiscal year, the IRSAC provided real-time advice to the Commissioner of Internal Revenue regarding appropriate budget and funding levels. In addition, each of the Council's subgroups submitted several issues specific to the divisions they represent. Among the issues raised during the November 2022 IRSAC Public Meeting were the need for continued development of simplified taxpayer-centric high-level messaging to taxpayers; increasing electronic filing and communications capabilities; reducing the electronic filing threshold for information return filers; withholding on transfers of interests in publicly traded partnerships (Section 1446(f)); improving the Bridge Phase of the Compliance Assurance Process (CAP); improving the taxpayer experience in docketed cases within the jurisdiction of the Independent Office of Appeals that arise from compliance actions by the IRS's Correspondence Examination or Automated Underreporter functions; Series 8038 form redesign and updates; and the usefulness of artificial intelligence-powered information voice

and chat bots for IRS customer service.

20b. How does the Committee balance its membership?

To accurately convey the public's perception of IRS activities, IRSAC members are appointed to represent a point of view of a segment of the public and major stakeholders in matters of federal tax administration, with a goal of having as great a diversity of views as possible. Membership balance is not static and may change depending on the work of the council. The IRS seeks members representing a cross-section of the taxpaying public with substantial, disparate experience in: tax preparation for individuals, small businesses and/or large, multi-national corporations; information reporting; tax-exempt and government entities; digital services; and professional standards for tax professionals. Members are selected through a structured application process that seeks individuals with interest in federal tax administration matters. Specific subject matter and technical expertise in federal tax administration issues is generally required to accomplish the tasks of the IRSAC. The council counts among its members enrolled agents, certified public accountants and attorneys. However, other segments of the public are also represented.

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

During FY 2023, the IRSAC conducted four public meetings, three working sessions and one orientation. The working sessions provided IRSAC members the opportunity to meet with IRS officials for issue development, to facilitate discussions and to analyze and formulate recommendations.

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

Voluntary compliance with federal tax law requires that the IRS remain apprised of the public's perception of its activities. Providing invaluable counsel with respect to assessing the public's perception of IRS activities, the IRSAC offers constructive observations regarding current or proposed IRS policies, programs, and procedures, suggests improvements to IRS operations, and in so doing, endeavors to maximize voluntary compliance while minimizing the burden to taxpayers.

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

N/A.

21. Remarks

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

Designated Federal Officer

John A. Lipold Branch Chief, Tax Pro Partnerships & Advisory Groups Branch, National Public Liaison

Committee Members	Start	End	Occupation	Member Designation
Aguillard, Amanda	01/01/2022	12/31/2024	Chief Operations Officer	Representative Member
Armstrong, Martin	01/01/2020	12/31/2023	Charter Communications	Representative Member
Barr, Robert	01/01/2024	12/31/2026	CGI Federal	Representative Member
Bender, Joseph	01/01/2023	12/31/2025	Difede Ramsdell Bender PLLC	Representative Member
Bloom, Andrew	01/01/2024	12/31/2026	Golub Capital	Representative Member

Boonin, Elizabeth	01/01/2024	12/31/2026	CPA - Sound Accounting	Representative Member
Brown, Sharon	01/01/2020	12/31/2023	Barclay Damon LLP	Representative Member
Castaneda, Beatriz	01/01/2024	12/31/2026	Coinbase Inc.	Representative Member
Coder, Jeremiah	01/01/2021	12/31/2023	American Bar Association Santa Ynez	Representative Member
Cohen, Sam	01/01/2021	12/31/2024	Band of Chumash Mission Indians	Representative Member
Flores, Alison	01/01/2022	12/31/2024	H&R Block	Representative Member
Freeland, Christine	01/01/2023	12/31/2025	National Society of Accountants	Representative Member
Grieb, Steven	01/01/2024	12/31/2026	Arthur J. Gallagher & Co.	Representative Member
Hunt, Aidan	01/01/2023	12/31/2025	IT	Representative Member
Kelshaw, John	01/01/2023	12/31/2025	Individual taxpayers, Small businesses	Representative Member
Kessler, Jodi	01/01/2021	12/31/2024	National Association of College & University Business Officers	Representative Member
Klinck, Mason	01/01/2022	12/31/2024	Making Opportunity Count	Representative Member
Klitzner, Steven	01/01/2021	12/31/2023	American Society of Tax Problem Solvers	Representative Member
Massoud, Anthony	01/01/2023	12/31/2025	Van Metre Companies	Representative Member
Nakano, Susan	01/01/2023	12/31/2025	Discover Financial Services	Representative Member
Nellen, Annette	01/01/2023	12/31/2025	San Jose State University	Representative Member
Parr, Charles	01/01/2021	12/31/2023	American Institute of Certified Public Accountants	Representative Member
Parra, Luis	01/01/2021	12/31/2023	Latino Tax Professionals Association	Representative Member

Poirier, Phillip	01/01/2021	12/31/2023	Volunteer Income Tax Assistance Program, Taxpayer Opportunity Network	Representative Member
Poloner, Seth	01/01/2021	12/31/2023	Securities Industry and Financial Markets Association	Representative Member
Porter, Jeffrey	01/01/2022	12/31/2024	Porter & Associates CPAs, PLLC	Representative Member
Rhea, Dawn	01/01/2021	12/31/2024	American Bar Association	Representative Member
Rosa-Rodriguez, Brayan	01/01/2023	12/31/2025	Instituto del Desarrollo de la Juventud	Representative Member
Ruoff, Nancy	01/01/2020	12/31/2023	State of Kansas, Statewide Payroll and Collections	Representative Member
Sannicandro, Lawrence	01/01/2024	12/31/2026	McCarter & English, LLP	Representative Member
Schausten, Jon	01/01/2022	12/31/2024	American United Life Insurance Company, DBA OneAmerica	Representative Member
Sciscoe, Tara	01/01/2022	12/31/2024	Ice Miller, LLP	Representative Member
Smith, Peter	01/01/2024	12/31/2026	Artisan Partners Limited Partnership	Representative Member
Steinmetz, Cory	01/01/2024	12/31/2026	Office of the Ohio Attorney General	Representative Member
Sterbenz, Paul	01/01/2021	12/31/2023	American Bankers Association	Representative Member
Tarraf, Hussein	01/01/2024	12/31/2026	CPA - Tarraf & Associates PC	Representative Member
Tracy, Kathryn	01/01/2021	12/31/2023	Tax Professional	Representative Member
Walker, Wendy	01/01/2021	12/31/2024	Chamber of Digital Commerce, Council for Electronic Revenue Communication Advancement (CERCA)	Representative Member
Wang, Sean	01/01/2022	12/31/2024	Charles Schwab & Co., Inc.	Representative Member

Weigel, Lucinda	01/01/2024	12/31/2026	Weigel Tax & Accounting Services LLC	Representative Member
Welch, Katrina	01/01/2021	12/31/2024	Tax Executives Institute	Representative Member
Wheadon, Thomas	01/01/2024	12/31/2026	MAHLE	Representative Member
Yacker, Brian	01/01/2023	12/31/2025	Baker Tilly	Representative Member
Yannaci, Nicholas	01/01/2024	12/31/2026	UBS	Representative Member

Number of Committee Members Listed: 44

Narrative Description

The primary purpose of the IRSAC is to provide an organized public forum for IRS officials and representatives of the public to discuss relevant issues in tax administration. The IRSAC: proposes enhancements to IRS operations; recommends administrative and policy changes to improve taxpayer service, compliance and tax administration; discusses relevant information reporting issues; addresses matters concerning tax-exempt and government entities; and conveys the public's perception of professional standards and best practices for tax professionals. The IRSAC's objectives continue to evolve. The group addresses broad tax administrative topics or organizational issues, rather than narrow technical issues. Discussions focus on solutions as well as constructive observations with respect to tax administration. Meetings provide an opportunity for the IRSAC to offer collective advice on strategic IRS issues. The IRSAC is comprised of individuals from diverse backgrounds who bring a wide breadth of experience to its activities.

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 type="checkbox"/>
Other	<input type="checkbox"/>

Outcome Comments

NA

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?

1,771

Number of Recommendations Comments

IRS does not have data on status for recommendations prior to 2002. Figures in this review reflect data from 2002 to the present.

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

Many prior recommendations presented to IRS leadership failed to implement because of budget constraints.

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

8%

% of Recommendations Partially Implemented Comments

Many prior recommendations presented to IRS leadership failed to implement because of budget constraints.

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 is verbally given to members in a public meeting. Written status updates on the recommendations are provided to members several months after a public meeting.

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 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

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 ☒

Online Agency Web Site
Online Committee Web Site
Online GSA FACA Web Site
Publications
Other

☒
☒
☒
☐
☐

Access Comments

N/A