

# 2025 Current Fiscal Year Report: Internal Revenue Service Advisory Council

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## 1. Department or Agency

Department of the Treasury

## 2. Fiscal Year

2025

## 3. Committee or Subcommittee

Internal Revenue Service Advisory Council

## 3b. GSA Committee No.

1253

## 4. Is this New Fiscal Year?

No

## 5. Current Charter

09/30/2024

## 6. Expected Renewal Date

09/30/2026

## 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

11/20/2024

## Report Title

Internal Revenue Service Advisory Council Public Report

## 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 11/20/2024 - 11/20/2024  
recommendations to the IRS Commissioner

**Number of Committee Meetings Listed: 1**

	<b>Current Next</b>	
	<b>FY</b>	<b>FY</b>
<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>	\$0.00	\$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>	\$0.00	\$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>	\$0.00	\$0.00
<b>18e. Total Costs</b>	\$0.00	\$0.00
<b>19. Federal Staff Support Years (FTE)</b>	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 several of the IRSAC's recommendations generating results mutually beneficial to taxpayers and the IRS.

#### SUMMARY OF COMMITTEE

**ACCOMPLISHMENTS:** During the 2024 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 areas of focus they represent. Among the issues raised during the November 2023 IRSAC Public Meeting were: The need for IRS to address budget shortfalls with lawmakers; Section 6050W guidance needed for filers of Form 1099-K; Corrections of state information on information returns should be included in the Combined Federal / State Filing (CF/SF) Program; Section 302 escrow and certification procedure; Increase use of pre-filing agreements and other tax certainty programs; Accelerate issuance of Section 174 guidance; Timely obtain EINs to comply with the Corporate Transparency Act requirements; Accelerate

issuance of IRS Form 6166, Certificate of Residency; Acceptance of tax payments in cryptocurrency; Impact on taxpayers of modifying Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return; Form 1099-K reporting; Modifying Form 2290, Heavy Highway Vehicle Use Tax Return; IRS paid preparer due diligence penalties; Field Collection customer service; Self-correction guidance for employee plans; The non-bank trustee program; More effective engagement between IRS and exempt organizations; Effective engagement for Section 218 and 218A agreements; Increasing the tax reporting threshold for slot machine jackpot winnings; Prior year DIY product; Notices and communication; Forms modernization; and Modernizing the ITIN process.

**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, attorneys and payroll professionals. However, other segments of the public are also represented.

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

During FY 2024 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
Allison, Grace	01/01/2025	12/31/2027	New Mexico Legal Aid, Inc.	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
Blank, Pablo	01/01/2025	12/31/2027	CASA, Inc.	Representative Member
Bloom, Andrew	01/01/2024	12/31/2026	Golub Capital	Representative Member
Boominathan, Selvan	01/01/2025	12/31/2027	Hackman Capital Partners, LLP	Representative Member
Boonin, Elizabeth	01/01/2024	12/31/2026	CPA - Sound Accounting	Representative Member
Bruckner, Caroline	01/01/2025	12/31/2027	American University Kogod Tax Policy Center	Representative Member
Castaneda, Beatriz	01/01/2024	12/31/2026	Coinbase Inc.	Representative Member
Cohen, Sam	01/01/2021	12/31/2024	Santa Ynez Band of Chumash Mission Indians	Representative Member
Cohen, Samuel	01/01/2025	12/31/2027	Santa Ynez Band of Chumash Indians	Representative Member
Cooks, Kendra	01/01/2025	12/31/2027	Wabash College	Representative Member
Firouzi, Omeed	01/01/2025	12/31/2027	Temple University Beasley School of Law LITC	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
Gannaway, David	01/01/2025	12/31/2027	Bederson LLP	Representative Member

Goldberger, Jared	01/01/2025	12/31/2027	Mayer Brown LLP	Representative Member
Grieb, Steven	01/01/2024	12/31/2026	Arthur J. Gallagher & Co.	Representative Member
Heywood, David	01/01/2025	12/31/2027	David A. Heywood, Attorney at Law	Representative Member
Hunt, Aidan	01/01/2023	12/31/2024	IT	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
Markarian Voiculet, Manuela	01/01/2025	12/31/2027	Bank of America	Representative Member
Markham, Charles	01/01/2025	12/31/2027	Markham & Company LLC	Representative Member
Massoud, Anthony	01/01/2023	12/31/2025	Van Metre Companies	Representative Member
Matkovich, Mark	01/01/2025	12/31/2027	Tax-exempt organizations	Representative Member
Nakano, Susan	01/01/2023	12/31/2025	Discover Financial Services	Representative Member
Narkiewicz, Sarah	01/01/2025	12/31/2027	Washington University School of Law	Representative Member
Nellen, Annette	01/01/2023	12/31/2025	San Jose State University	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
Robbins, Adam	01/01/2025	12/31/2027	FanDuel Group, Inc.	Representative Member
Rosa-Rodriguez, Brayan	01/01/2023	12/31/2025	Low- and moderate-income taxpayers, Latino community	Representative Member
Sannicandro, Lawrence	01/01/2024	12/31/2026	Pillsbury Winthrop Shaw Pittman LLP	Representative Member
Schausten, Jon	01/01/2022	12/31/2024	Group 1001 Life & Annuity	Representative Member
Sciscoe, Tara	01/01/2022	12/31/2024	Ice Miller, LLP	Representative Member
Scott, Tralynna	01/01/2025	12/31/2027	Cherokee Nation Businesses, LLC	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
Tarraf, Hussein	01/01/2024	12/31/2026	CPA - Tarraf & Associates PC	Representative Member
Thiessen, Kristofer	01/01/2025	12/31/2027	Block Advisors	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. Empower 2 Impact DBA	Representative Member
Watson, Rolanda	01/01/2025	12/31/2027	Rolanda's Tax & Professional Service	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: 50**

### **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 experience and 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?**

1,892

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

### **Access Comments**

N/A