

IRS News Release

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IRPAC Issues Annual Report for 2015

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WASHINGTON — The Information Reporting Program Advisory Committee (IRPAC) today issued its annual report for 2015, including numerous recommendations to the IRS Commissioner on new and continuing issues in tax administration.

Information reporting by third parties is one of the primary ways IRS verifies tax return information. In 2015, the IRS was expected to receive nearly 2.3 billion information returns.

"IRPAC members make an important contribution to tax administration by devoting a great deal of their valuable time assisting the IRS with the most important information reporting issues of the day," said IRS Commissioner John Koskinen.

In the 2015 report, the IRPAC recommends penalty relief for name-TIN (taxpayer identification number) mismatches in cases where filers under current rules are not permitted to access the IRS TIN Matching Program. In addition, the IRPAC requests a new checkbox on Forms W-9 and W-4P to authorize information return filers to validate the payee's name-TIN combination through the IRS TIN Matching Program.

The IRPAC report makes recommendations involving instructions for Form W-9, and the reasonable cause penalty abatement process. The report also contains numerous other recommendations related to the Foreign Account Tax Compliance Act (FATCA), the Affordable Care Act (ACA), cost basis and Form 1099-K reporting, the electronic transmittal of employer-withheld IRS tax levy proceeds, business taxpayer identity theft, treatment of negative interest for U.S. tax information and other issues.

IRS Commissioner John Koskinen congratulated and thanked eight members of the Committee ending their three-year terms this year:

- Mary Kallewaard, IRPAC Chair, COKALA Tax Information Reporting Solutions, LLC, Ann Arbor, Mich.
- Julia Shanahan – Columbia University, New York, N.Y.
- Patricia Schmick – Accounting & Tax Services Inc., Seattle, Washington
- Paul Banker – Convey, Minneapolis, Minn.
- Mark Druckman – J.P. Morgan Chase, New York, N.Y.
- Lynne Gutierrez – Hilltop Securities, Dallas, Texas

- Jonathan Sambur – Mayer Brown, LLP, Washington, D.C.
- Vicki Kaner – Amazon, Seattle, Washington

IRPAC members represent financial services and payroll firms, colleges and universities and other types of businesses both small and large.

The full 2015 [IRPAC Public Report](#) is available on IRS.gov.

[IRPAC](#) is a federal advisory committee formed in 1991 that serves as an organized public forum for discussion of information reporting issues.