



# ELECTRONIC TAX ADMINISTRATION ADVISORY COMMITTEE

## Electronic Tax Administration Advisory Committee (ETAAC) Virtual Public Meeting Wednesday, November 3, 2021 MINUTES

The Electronic Tax Administration Advisory Committee (ETAAC) held a virtual public meeting via Zoom on November 3, 2021. The meeting was called to order by Courtney Kay-Decker, ETAAC Chairperson at approximately 3 p.m. ET. Ms. Kay-Decker welcomed the public to the meeting. Sean Parman, ETAAC liaison, provided announcements regarding the technical aspects of the meeting.

Ms. Kay-Decker noted the meeting was the first public meeting of the 2021-2022 ETAAC committee, and that the committee welcomed seven new members with a depth of expertise in various areas of tax administration. The new members are state tax administrators, tax practitioners, and payroll and information return experts. Ms. Kay-Decker introduced the committee's Vice Chair, Jared Ballew. She then outlined the scope of ETAAC's authority to advise the IRS and Congress. ETAAC provides advice to improve electronic tax administration, both to the IRS and Congress. ETAAC is fortunate to have access to many IRS subject matter experts to help ensure that its advice is relevant and usable.

Ms. Kay-Decker reported that the committee had begun its work by organizing itself into three working groups:

- Taxpayer and Tax Professional Experience, led by Andrew Phillips;
- Information Reporting and Withholding, led by John Kreger; and
- Security, led by Eric Inkrott.

Ms. Kay-Decker then invited Mr. Phillips to provide a brief introduction of the types of issues to be considered by the Taxpayer and Tax Professional Experience working group.

Taxpayer and Tax Professional Experience Working Group. Mr. Phillips indicated that the focus of this working group would be to identify thoughtful and modern recommendations to Congress and the IRS to address systemic challenges in electronic tax administration. The working group will explore how these challenges impact the experience of individual and business taxpayers, and the tax professionals that assist them, in complying with their federal tax obligations. The working group may consider expanding on prior recommendations as well as identifying new ones. Subject matter will likely include ideas that seek to make interacting with the IRS easier.

Mr. Phillips then turned the discussion over to Mr. Kreger.

Information Reporting and Withholding Working Group. Mr. Kreger indicated that the focus of this subgroup would be to make recommendations that improve processes by better understanding the needs of businesses required to report information to the IRS and state governments and the industry members that support them in this process. Of particular interest will be topics impacting 1099 and employment tax filings as well as emerging reporting regimes, including cryptocurrency and bank reporting.

Mr. Kreger then invited Mr. Ballew to speak about the Security Working Group.

Security Working Group. Mr. Ballew shared that the Security Working Group planned to focus on the information security issues facing the tax ecosystem, with specific attention to identifying opportunities to improve the taxpayer experience while appropriately balancing security concerns. The subgroup may

expand upon prior recommendations. Security is critical to effective electronic tax administration, and the subgroup will explore opportunities to provide service without sacrificing security. Mr. Ballew turned the meeting back to Ms. Kay-Decker.

Ms. Kay-Decker outlined the committee's goal to provide actionable advice, and as such, will endeavor to provide more support and advice when most relevant. Some recommendations may be delivered prior to the issuance of the annual report. Ms. Kay-Decker then turned to Mr. Parman to begin the public comment portion of the meeting.

Mr. Parman then invited questions from the public. After a question and answer period, the meeting was adjourned.