

Charter

ELECTRONIC TAX ADMINISTRATION ADVISORY COMMITTEE

1. **Advisory Committee's Official Designation.** Electronic Tax Administration Advisory Committee (ETAAC).
2. **Authority.** The establishment and operation of this advisory committee is required by the IRS Restructuring and Reform Act of 1998, Title II, Section 2001 (b) (2). The charter is prepared and filed in accordance with the provisions of the Federal Advisory Committee Act (FACA), 5 U.S.C. §§ 1001-1014.
3. **Objective and Scope of Activities.** The purpose of the ETAAC is to provide continued input into the development and implementation of the IRS organizational strategy for electronic tax administration. The ETAAC will provide an organized public forum for discussion of electronic tax administration issues including the prevention of identity theft and refund fraud as well as other issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. The ETAAC members will convey the public's perceptions of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs and procedures, and suggest improvements.
4. **Description of Duties.** The ETAAC's duties are to research, analyze, consider and make recommendations on a wide range of electronic tax administration issues and to provide input into the development and implementation of the strategic plan for electronic tax administration. The Chair of the ETAAC, in conjunction with the Commissioner of Internal Revenue and the Secretary, shall report annually to the Congress on (1) the prevention of identity theft and refund fraud; (2) the progress of the IRS in meeting the goal of receiving electronically 80 percent of all tax and information returns; (3) maintaining and enhancing electronic filing participation; (4) the legislative changes necessary to assist the IRS in meeting such goal; and (5) the effects on small businesses and the self-employed of electronically filing tax and information returns.
5. **Agency or Federal Officer Receiving the Advisory Committee's Advice/Recommendations.** The ETAAC no later than June 30 annually provides a report to the Commissioner of the Internal Revenue Service, the Committees on Ways and Means, Appropriations, Government Reform and Oversight and Small Business of the House of Representatives, and the

Committees on Finance, Appropriations, Governmental Affairs and Small Business of the Senate.

6. **Support.** The IRS Office of National Public Liaison (NPL) provides the necessary support services for the ETAAC.
7. **Estimated Annual Operating Costs and Staff Years.** The estimated annual cost to operate the ETAAC is \$448,200:
 - (i) \$348,200 – \$345,700 for Federal personnel (1.75 full-time equivalent employees) and \$2,500 for other Federal internal costs;
 - (ii) \$0 – Proposed payments to members and number of members; and
 - (iii) \$100,000 – Reimbursable costs.

Annual operating costs include, but are not limited to, travel expenses and staff salaries. While ETAAC members are not compensated for their time or services, they are reimbursed for their travel-related expenses to attend public meetings and working sessions, in accordance with 5 U.S.C. § 5703.

8. **Designated Federal Officer (DFO).** The DFO (or properly designated alternate DFO) is a full-time or permanent part-time federal employee appointed by the Commissioner of Internal Revenue or designee. The DFO shall ensure compliance with the requirements of FACA and its implementing regulations.

The DFO will:

- A. Ensure advisory committee activities comply with the Act, FACA Final Rule, Treasury administrative procedures, and any other applicable laws and regulations;
- B. Approve or call all meetings of the advisory committee or subcommittee(s);
- C. Approve the agenda;
- D. Attend all advisory committee and subcommittee meetings for their duration;
- E. Fulfill the requirements under § 10(b) of the Act (codified at 5 U.S.C. § 1009(b));
- F. Adjourn any meeting when the DFO determines it to be in the public interest;
- G. Chair any meeting when so directed by the Commissioner of Internal Revenue or designee;

H. Maintain information on advisory committee activities and provide such information to the public, as applicable; and

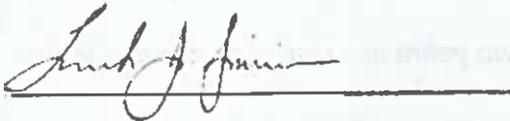
I. Ensure advisory committee members and subcommittee members, as applicable, receive the appropriate training (e.g., FACA overview, ethics training) for efficient operation and compliance with the Act and FACA Final Rule.

The DFO also ensures a public facing website is created and maintained for the advisory committee according to 41 C.F.R. § 102-3.120(b).

9. **Estimated Number and Frequency of Meetings.** The ETAAC conducts at least one public meeting annually and several working sessions face-to-face as budget allows. In addition, an orientation session is held each year and specific issues being worked may require additional meetings.
10. **Duration.** The duration of the advisory committee is continuing, subject to the Termination section below.
11. **Termination.** The ETAAC charter expires two years from the date this charter is filed.
12. **Membership and Designation.** The ETAAC members are approved for appointment as representatives by the Department of the Treasury's Committee Management Officer upon recommendation of the IRS Commissioner. The ETAAC members are selected through a structured, IRS-managed application process that seeks members with experience in cybersecurity and information security, tax software development, tax preparation, payroll and tax financial product processing, systems management and improvement, implementation of customer service initiatives, and consumer advocacy and public administration. Each ETAAC member serves a one-, two- or three-year term, with the possibility of a one-year renewal – appointments are staggered to ensure membership balance. The number of members will vary based on the mission and the needs of the IRS. ETAAC members are representatives of the electronic filing community including tax practitioners, tax preparers, computerized tax processors, business owners, and state tax administrators. Members are required to attend all ETAAC meetings. Upon approval of the Department of the Treasury, the Director, NPL reserves the ability to replace any member who is unable to fully participate in the committee meetings. The Director, NPL may seek the resignation of an ETAAC member who represents the interests of the states or the private sector if, due to a change in employment status, the member no longer is able to represent the states or the private sector.

13. **Subcommittees.** The DFO has the authority to create subcommittees that must report back to ETAAC. The subcommittees may not provide advice or work products directly to the IRS.
14. **Recordkeeping.** The records of the ETAAC and its subcommittees will be handled in accordance with the General Records Schedule 6.2 or other approved IRS records disposition schedule. The records will be available for public inspection and copying, subject to the Freedom of Information Act, 5 U.S.C. Section 552.
15. **Filing Date.** The filing date of this charter is: 03/17/2026.

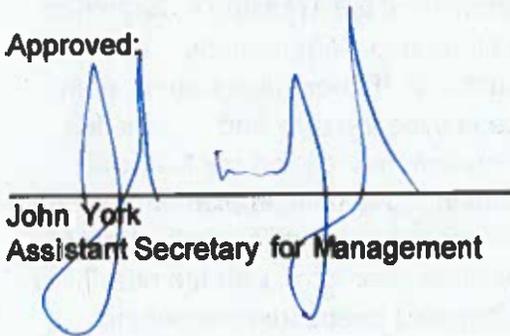
Approved:



Date: 02/25/2026

Chief Executive Officer of Internal Revenue

Approved:



John York
Assistant Secretary for Management

Date: 3/16/2026