



ELECTRONIC TAX ADMINISTRATION ADVISORY COMMITTEE

Electronic Tax Administration Advisory Committee (ETAAC) In-Person Public Meeting with Virtual Option (Microsoft Teams) Wednesday, June 17, 2026, 9 a.m. Eastern MINUTES

Call to Order and Opening Remarks

John Lipold, ETAAC Designated Federal Officer (DFO), called the meeting to order at 9 a.m. ET, welcomed members, IRS leadership, and members of the public, and confirmed the meeting was being held in accordance with the Federal Advisory Committee Act. He then turned the meeting over to Chair Amy Miller.

Chair Miller welcomed attendees and introduced the purpose of the meeting: the public release and presentation of the ETAAC 2026 Annual Report to Congress (Publication 3415). Vice Chair David Casey joined the Chair in facilitating the presentations.

Presentation of the ETAAC 2026 Annual Report to Congress

All ETAAC members participated in presenting an overview of the report's 2025-26 topics and recommendations. The report contains 18 recommendations: six directed to Congress and 12 directed to the IRS.

Priority areas presented

- Technology and Data Sharing
- Sustained IRS Funding
- AI and Human-Centered Design
- Digital Filing and Payments
- Tax Simplification and Outreach
- Fraud Prevention and Preparer Regulation

Recommendations to Congress, in summary

- Consider tax simplification when implementing tax policy goals.
- Provide the IRS with authority to regulate non-credentialed tax return preparers.
- Provide predictable IRS funding to support efficient and effective taxpayer service.
- Prioritize continued technology modernization.

Members summarized the rationale for the recommendations in their respective areas.

Recognition of Departing Members

IRS CEO Frank Bisignano recognized the service of the following members, whose terms concluded with this meeting: Douglas Harding, Connecticut Department of Revenue Services; Carol Lew, Stradling, Yocca, Carlson & Rauth, LLP; Stephanie Plaza, Wolters Kluwer; and Mark Steber, Jackson Hewitt Tax

Service.

Closing Remarks and Adjournment

Chair Miller thanked members for their work over the 2025-26 term and returned the meeting to ETAAC DFO John Lipold, who thanked the Committee on behalf of the IRS, thanked the public for attending, and adjourned the meeting at 11:30 a.m. ET.

ETAAC Public Meeting attendees – June 17, 2026

ETAAC

Amy Miller, ETAAC Chair
David Casey, ETAAC Vice Chair
Manuel Dominguez
Ronald Gilson
Douglas Harding
Richard Lavina
Carol Lew
Jack Mao
Jose Martinez
Ryan Minnick
Amy Nowak
Stephanie Plaza
Mark Steber
Kristine Willson

IRS

Frank Bisignano, IRS Chief Executive Officer
Derek Ganter, IRS Communications & Liaison, Outreach & Education
John Lipold, ETAAC DFO
Mejbeen Balsara
Jessica Chase
Jim Clifford
Adrienne Griffin
Candice Haynes
Rob Marvin
Anna Millikan
Maritza Rabinowitz
Kendra Sermon-Whack
Karen Truss
Brian Ward

Members of the Public

Rayna Alexander
Christine Allen
Vivian Betances
Tyrah Burris
Kedren Dillard
Jerry Gaddis
Dan Lewis
Danny Nguyen
Ambika Sharma
Kendra Smith
Curtis Tatum
Yehuda Tenenbaum
Sean Wang

From: 2290 Support <sales@2290support.com>
Sent: Monday, April 27, 2026 6:37 PM
To: *Public_Liaison
Subject: [EXT] ETAAC consideration: structural concern with MeF Approved Provider list
Attachments: Structural concern with MeF Approved Provider list.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Dear IRS Public Liaison Office,

I am writing on behalf of 2290 Support, LLC, an authorized Form 2290 e-file provider, to submit the attached letter for the Electronic Tax Administration Advisory Committee's consideration. The letter raises a structural concern with how the public Approved Provider list is currently administered, specifically the practice of permitting a single provider to occupy multiple listings per form, and proposes a single-rule remedy.

I would be grateful if this could be reviewed for inclusion in ETAAC's deliberations and annual report to Congress. I am available at sales@2290support.com to provide further detail or discussion.

Respectfully,
Majd Mohsin, CPA
Director of Operations, 2290 Support, LLC

2290 Support, LLC

1401 W Fort, Unit 442449

Detroit, MI 48244

sales@2290support.com

04/27/2026

Re: Concerns Regarding Multiple Software Listings per E-File Provider on the IRS Approved Provider List

Dear [Recipient],

I am writing as an authorized e-file provider and small business owner to raise a concern about the current IRS practice of permitting a single e-file service provider to list multiple software packages, often functionally identical, on the IRS Approved Modernized e-File (MeF) Provider list, including the Form 2290 provider list at irs.gov.

Note on the scope of this letter. The observations below describe my own concerns about the structure and administration of the IRS Approved Provider list as a matter of public policy. They are not, and are not intended to be, allegations of misconduct against any particular provider. Providers currently maintaining multiple listings may be acting fully within existing IRS rules; my concern is with the rules themselves and the incentives they create.

Under current policy, a single transmitter or software developer can submit, certify, and publish multiple branded or white-labeled software products that share the same underlying codebase, schema validation, and transmission infrastructure. While the IRS has legitimate reasons to allow distinct software IDs, the practical effect of allowing one entity to occupy multiple slots on the public provider list is, in my view, harmful in four concrete ways:

1. Unfair competition and consumer confusion. Independent providers with a single, fully-tested product compete on the public list against entities that occupy two, three, or more listings under different brands. To a small-business taxpayer searching irs.gov for an approved provider, those listings appear to be independent options. They are not. This distorts consumer choice and disadvantages providers who do not engage in the practice.

2. Duplicative cost to the IRS and the taxpayer. Each additional software package requires Assurance Testing System (ATS) review, business-rules certification, and ongoing monitoring by IRS personnel. When the underlying transmission code is identical, the testing labor is duplicative and is ultimately funded by the public.

3. Reduced auditability and accountability. When a single operator controls multiple listed products, suspension or compliance action against one product does not prevent the operator from continuing to transmit through a sister listing. This weakens the deterrent effect of the IRS's own enforcement tools.

4. The practice forces new entrants to replicate it, compounding the harm. As a software provider currently entering this market, I can speak to this directly. When taxpayers searching the IRS Approved Provider list see a single competitor occupying three, four, or more listings under different brand names, a new entrant with one honest listing is not competing on price, quality, or customer service. They are competing on shelf space on a government-published list. The only rational responses available to a new entrant are (a) accept a permanent visibility disadvantage, or (b) submit multiple white-labeled versions of the same software for ATS certification in order to match the incumbents' footprint. Option (b) is precisely the behavior driving the duplicative testing costs and consumer confusion described above. In other words, the current policy does not merely tolerate the practice; it actively pressures every new market participant to adopt it. The result is a self-perpetuating cycle in which the provider list grows, IRS certification labor grows, and taxpayer choice shrinks, all without any corresponding increase in the number of genuinely distinct e-file products. I am raising this issue rather than simply replicating the practice myself because I believe the integrity of the e-file program is better served by a transparent provider list than by a larger one.

I respectfully request that the IRS adopt a single, simple structural rule for the public Approved Provider list: **one approved software package per provider, per IRS form.** Under such a rule, a provider would remain free to license, white-label, or resell its software through any business arrangement it chooses, but only one product per form would appear on the IRS-published list of approved providers. The list would then reflect the true number of distinct e-file solutions available to taxpayers, the IRS would not incur duplicative ATS and certification labor for what is functionally the same software, and new market entrants would compete on price, quality, and service rather than on shelf space.

I am happy to discuss publicly observable patterns on the current Form 2290 provider list and the operational impact on small e-file providers. I can be reached at sales@2290support.com.

Thank you for your time and for your continued work on the integrity of the e-file program.

Respectfully,

Maj,

Director of Operations, 2290 Support, LLC

From: Ambika Sharma <the.ambika.sh@gmail.com>
Sent: Friday, June 12, 2026 5:30 PM
To: *Public_Liaison
Subject: [EXT] Public comments: ETAAC July 17, 2026

Dear ETAAC Members,

I recently received a CP105 notice that appeared to require me to pay nearly \$10,000. The experience of trying to understand the notice, determine whether the amount was correct, and reach someone at the IRS for assistance was incredibly frustrating and stressful.

My name is Ambika Sharma, and I am both a taxpayer and a VITA volunteer.

After receiving the CP105 notice, I repeatedly called the IRS over several days seeking clarification and guidance. On one occasion, I remained on hold for more than six hours and still was unable to speak with a representative. I also visited my local IRS Taxpayer Assistance Center. While the staff were professional and courteous, they were unable to assist with the issue addressed in the notice.

As a VITA volunteer, I have also worked with taxpayers who received notices such as CP30 involving substantial amounts of money. Whether the notice is sent to me or to a taxpayer I am assisting, the challenge is the same: taxpayers are expected to respond quickly and accurately, yet it can be extraordinarily difficult to reach a human being at the IRS to obtain answers.

Taxpayers should not receive notices demanding thousands of dollars without having a practical way to obtain timely clarification from the agency issuing those notices.

I encourage ETAAC to continue advocating for improved taxpayer service, including greater phone accessibility, callback options, clearer notice-specific assistance, and better online tools.

Thank you for your time and consideration.

Sincerely,

Ambika Sharma
VITA Volunteer