



MINUTES

Internal Revenue Service Advisory Council Public Meeting

January 14, 2026

Hybrid Meeting – 1111 Constitution Avenue, NW, Washington, DC, with Virtual Option on Microsoft Teams

9:00 a.m. ET

The meeting began at 9:00 a.m.

Welcoming Remarks

Derek Ganter, Director of Outreach and Education with the Communications and Liaison Office at IRS welcomed everyone including members of the public. Christine Freeland, 2025 IRSAC Chair, also offered welcoming remarks.

Opening Remarks by Frank Bisignano, Chief Executive Officer of the IRS

CEO Bisignano thanked the group for their efforts in the report, which he had already reviewed. He noted the importance of improving technology and finding efficiencies that will improve customer service, increase collections, and close the Tax Gap.

Presentation of the [2025 IRSAC Public Report](#)

The following six general issues and one topic from each subgroup were presented by the indicated IRSAC members to CEO Bisignano. Details about each issue can be found at the page number indicated.

General Issues Report Topics	Presenter	Page No.
IRS Funding Supports America's Future	Lucinda Weigel	11
IRS Should Actively Take Steps to Educate the Public About its Crucial Role	Joseph Bender	21
Updating and Maximizing Usefulness of IRS Websites	Annette Nellen	25
Accounting Method Change Requests	Selvan Boominathan	33
Simplify Use of Online Tax Services	Anthony Massoud	37
Processing of Form 730 and Excise Tax Payments	Adam Robbins	41

Subgroup Issues Report Topics	Presenter	Page No.
IR: Address Changes for Large Businesses	Manuella Markarian	49
LBI: Sec. 6038 and 38A Penalty Abatement	Thomas Wheadon	99
SBSE: Broadening and Promoting Settlement Programs	David Gannaway	109
TEGE: High Cost for Exempt Orgs to Use the PLR Process	Brian Yacker	162
TS: Access to Entire Electronically Filed 1040 Tax Return Data	Bob Barr	182

Additional Remarks by CEO Bisignano

CEO Bisignano again commended the group's efforts and indicated he looked forward to working with the group to implement the recommendations made.

After a brief break, the remaining issues were presented to IRS officials by members of each of the five subgroups, as follows:

Report of the Large Business & International (LB&I) Subgroup (Begins on Page 92)

Presented to Mabeline Baldwin, Acting Commissioner of LB&I:

Report Topic	Presenter	Page No.
Modernizing Form 1065	Thomas Wheadon	95

Reports of the Taxpayer Services (TS) Subgroup (Begins on Page 175)

Presented to Kenneth Corbin, Commissioner of Taxpayer Services:

Report Topic	Presenter	Page No.
CAF Authorization Process Improvements	Elizabeth Boonin	176
Amended Return Processing and Time	Hussein Tarraf	185
Leveraging Social Media to Improve Service and Compliance	Robert Barr	189
Pre-launch Testing and Post-Launch Support	Robert Barr	194
Supporting Live Chat for Tax Professionals	Robert Barr	198

Reports of the Tax Exempt & Government Entity (TEGE) Subgroup (Begins on Page 156)

Presented to Edward Killen, Commissioner of Tax Exempt and Government Entities, and Robert Malone, Director of Exempt Organizations and Government Entities:

Report Topic	Presenter	Page No.
Implementation of the Saver's Match	Steven Grieb	164
Defining Identical Terms Identically for UBIT and REITS	Joseph Bender	169

Reports of the Small Business/Self-Employed (SBSE) Subgroup (Begins on Page 106)

Presented to Lia Colbert, Commissioner of Small Business/Self Employed Division:

Report Topic	Presenter	Page No.
Enhancing Digital Tools for Taxpayer Engagement	Charles Markham	125
Expanding ADR and the Pool of Eligible Mediators	Larry Sannicandro	131
Using Proactive Prompts to Improve Small Business Voluntary Compliance	Kris Thiessen	140
Expanding and Developing Resources to Increase Tax Literacy for Small Business Owners	Caroline Bruckner	144

Reports of the Information Reporting (IR) Subgroup (begins on page 48)

Presented to Paul Butler, Associate Chief Counsel (Procedure and Administration):

Report Topic	Presenter	Page No.
Non-Tax-Related Identity Theft and Account Takeover Fraud	Adam Robbins	53
De Minimis Threshold for Reconciling Form 1042 and 1042-S	Jared Goldberger	62
Character and Source of Staking Income	Nicholas Yannaci	67
Recommendations for Increasing the Tax Information	Sam Cohen	72
Reporting Threshold for Slot Machine Jackpot Winnings		
Comments Regarding Changed E-Filing Requirements	Susan Nakano	76

Closing Remarks:

The 2026 IRSAC Leadership was announced as follows:

- Information Reporting Subgroup – Beatriz Castenada
- Large Business & International Subgroup – Thomas Wheadon
- Small Business / Self-Employed Subgroup – Annette Nellen
- Tax Exempt & Government Entity Subgroup – Brian Yacker
- Taxpayer Services Subgroup Co-Chairs – Brayan Rosa-Rodriguez and Elizabeth Boonin
- 2026 IRSAC Vice Chair – Kris Thiessen
- 2026 IRSAC Chair – Lucinda Weigel

Meeting Adjourned at 12:00 noon.

IRSAC Public Meeting Attendees – January 14, 2026

IRSAC

Christine Freeland, IRSAC Chair
Lucinda Weigel, IRSAC Vice Chair
Grace Allison
Robert Barr
Joseph Bender
Pablo Blank
Andrew Bloom
Selvan Boominathan
Elizabeth Boonin
Caroline Bruckner
Beatriz Castaneda
Sam Cohen
Kendra Cooks
Omeed Firouzi
David Gannaway
Jared Goldberger
Steven Grieb
David Heywood
Manuela Markarian
Charles Markham
Anthony Massoud
Mark Matkovich
Susan Nakano
Sarah Narkiewicz
Annette Nellen
Adam Robbins
Brayan Rosa-Rodriguez
Lawrence Sannicandro
Tralynna Scott
Peter Smith
Cory Steinmetz
Hussein Tarraf
Kristofer Thiessen
Rolanda Watson
Thomas Wheadon
Brian Yacker
Nicholas Yannaci

IRS

Frank J. Bisignano, IRS CEO
John Lipold, IRSAC DFO
Mabeline Baldwin
Anthony Burke
Paul Butler
Martina Coates-Nance
Lia Colbert
Ken Corbin
Tammy Eppard
Paul Ferrell
Derek Ganter
Dietra Grant
Tekila Gray
Nicholas Gregor

Shawn Hooks
Aphillia Hughes
Mireille Khoury
Edward Killen
Christine Kingston
Paulette Little
Robert Malone
Anna Millikan
Virginia Puddister
Maritza Rabinowitz
David Schaeff
Kendra Sermon-Whack
Karen Truss
Brian Ward
Brianne Wilner

Members of the Public

Rayna Alexander
Christine Allen
Natalie Alms
Nick Brino
Jessalyn Dean
Alison Flores
Dave Freeland
Larry Gray
Scott Klein
Reema Patel
Andy Phillips
Eileen Sherr
Ben Valdez
Ning Yim
Michelle Zou