



MINUTES

Internal Revenue Service Advisory Council Public Meeting

July 14, 2021, 3 p.m. ET

The meeting was opened by John Lipold, Designated Federal Officer, Branch Chief, Communications and Liaison, IRS Office of National Public Liaison, who provided housekeeping information regarding the call. Mr. Lipold welcomed the public to the Internal Revenue Service Advisory Council's ("IRSAC") public work session briefing and noted that IRSAC's annual public meeting will be held on November 17, 2021. Mr. Lipold turned the meeting over to Ben Deneka, Chairman, IRSAC.

Mr. Deneka outlined the agenda for the meeting, described the history and purpose of IRSAC, and introduced IRSAC's leadership team. He noted that the committee is structured to include five subgroups: Large Business and International ("LB&I"), Small Business and Self-Employed ("SB/SE"), Tax Exempt and Government Entities ("TE/GE"), Wage and Investment ("W&I"), and Information Reporting. Mr. Deneka noted that IRSAC will hold additional public work session briefings this year. Mr. Deneka then facilitated an overview of the topics IRSAC is working on.

General Report Topics

1. Taxpayer First Act, Joe Novak, Large Business & International Subgroup Chair
2. Taxpayer Relief for Federally Declared Disasters, Terroristic or Military Action, and Servicemembers in a Combat Zone, Ben Deneka, IRSAC Chairman and Wage & Investment Subgroup Member
3. Circular 230 Revisions, Kelly Myers, Small Business/Self-Employed Subgroup Member

Information Reporting Report Topics

Alexandra Cruz, Information Reporting Subgroup Chair

1. Negative Interest Rates
2. Payers of Income Related to Digital Assets Need Information Reporting & Withholding Guidance

Large Business and International Report Topics

Joseph Novak, LB&I Subgroup Chair

1. Rev. Proc. 94-69
2. Form SS-4 EIN Application, Line 7b - Responsible Party's Personally Identifiable Information (PII)
3. Form 8802, Application for U.S. Residency Certification & Form 6166, Certification of US Tax Residency (COR)

The Small Business/Self-Employed, Tax Exempt & Government Entities and Wage & Investment subgroups did not raise any additional topics at this time. None opposed any of the proposed topics, and Mr. Deneka indicated that all the report topics raised today would be included in the IRSAC's annual report.

Mr. Deneka thanked attendees for participating and thanked the IRS for the support that has been provided as IRSAC does its work. Mr. Deneka turned the meeting back to Mr. Lipold.

There were no members of the public who requested to speak.

There being no further business to come before the committee, Mr. Lipold ended the meeting at 3:18 p.m. ET.

IRSAC Public Meeting Attendees – July 14, 2021

IRSAC

Ben Deneka, IRSAC Chair
Carol Lew, IRSAC Vice Chair
Ted Afield
Martin Armstrong
Sharon Brown
Jeremiah Coder
Alexandra Cruz
Deborah Fox
April Goff
Antonio Gonzalez
Robert Howren
Denise Jackson
Jodi Kessler
Steve Klitzner
Kathleen Lach
Kelly Myers

Joseph Novak
Robert Panoff
Charles Parr
Luis Parra
Phil Poirier
Seth Poloner
Dawn Rhea
Nancy Ruoff
Paul Sterbenz
Katie Sunderland
Kathryn Tracy
Kevin Valuet
Wendy Walker
Katrina Welch
Daniel Welytok
Mary Jo Werner

IRS

John Lipold, IRSAC DFO
Ramona Bailey
Anna Brown
Stephanie Burch
Roseann Cutrone
Leslie Henley
Maria Jaramillo
Peggy Martin
Mike Odom
Nancy Rose
Brian Ward
Victoria White

Public attendees

Skip Estes
Jory Heckman, Federal News Network
Jyme Mariani, American Payroll Association
Grace Sullivan, Davis-Harman