



MINUTES

Internal Revenue Service Advisory Council Public Meeting

September 7, 2023, 3 p.m. ET

Meeting Called to Order: John Lipold, Designated Federal Officer

Purpose: to provide insight to the public on where the committee is headed for the remainder of the year

Turned Meeting Over to Chair: Martin Armstrong

- Extended overview of IRSAC
- Listing of five subgroups
- Today's public meeting will discuss issues proposed for inclusion in this year's public report

General Report Topic and Subgroup Report-Outs – Issues and Recommendations presented:

General Report Topic, presented by Wendy Walker

1. Budget Shortfalls Need to be Addressed with Lawmakers (topic and recommendation presented)
- *IRSAC Voting – no objections to inclusion in this year's public report*

Information Reporting, presented by Subgroup Chair, Wendy Walker

1. Section 6050W Guidance Needed for Filers of Form 1099-K (recommendation presented)
 2. Corrections of State Information on Information Returns Should be Included in the Combined Federal / State Filing (CF/SF) (recommendation presented)
 3. Section 302 Escrow and Certification Procedure (recommendation presented)
- *IRSAC Voting – no objections to inclusion in this year's public report*

LB&I, presented by Subgroup Chair, Katrina Welch

1. Increase Use of Pre-Filing Agreements and Other Tax Certainty Programs (recommendation presented)
 2. Accelerate Issuance of Section 174 Guidance (recommendation presented)
 3. Timely Obtain EINs to Comply with the Corporate Transparency Act Requirements (recommendation presented)
 4. Accelerate Issuance of IRS Form 6166, Certificate of Residency (recommendation presented)
- *IRSAC Voting – no objections to inclusion in this year's public report*

SB/SE, presented by Subgroup Chair, Steve Klitzner

1. Acceptance of Tax Payments in Cryptocurrency (recommendation presented)
 2. Impact on Taxpayers of Modifying Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (recommendation presented)
 3. Form 1099-K Reporting (recommendation presented)
 4. Modifying Form 2290, Heavy Highway Vehicle Use Tax Return (recommendation presented)
 5. IRS Paid Preparer Due Diligence Penalties (recommendation presented)
 6. Field Collections Customer Service (recommendation presented)
- *IRSAC Voting – no objections to inclusion in this year’s public report*

TEGE, presented by Subgroup Chair, Nancy Ruoff

1. Recommendations on Self-Correction Guidance for Employee Plans (recommendation presented)
 2. Recommendations for the Non-Bank Trustee Program (recommendation presented)
 3. Recommendations for More Effective Engagement Between the IRS and Exempt Organizations (recommendation presented)
 4. Recommendations for Effective Engagement for Section 218 and 218A Agreements (recommendation presented)
 5. Recommendations for Increasing the Tax Reporting Threshold for Slot Machine Jackpot Winnings (recommendation presented)
- *IRSAC Voting – no objections to inclusion in this year’s public report*

W&I, presented by Alison Flores for Subgroup Chair, Phil Poirier

1. Prior Year DIY Product (recommendation presented)
 2. Notices & Communication (recommendation presented)
 3. Forms Modernization (recommendation presented)
 4. Modernizing the ITIN Process (recommendation presented)
- *IRSAC Voting – no objections to inclusion in this year’s public report*

Acknowledgements:

No written statements were received for this meeting.

Meeting adjourned

IRSAC Public Meeting Attendees – September 7, 2023

IRSAC

Martin Armstrong, IRSAC Chair
Annette Nellen, IRSAC Vice Chair
Amanda Aguillard
Sharon Brown
Jeremiah Coder
Sam Cohen
Alison Flores
Christine Freeland
Aidan Hunt
John Kelshaw
Jodi Kessler
Mason Klinck
Steve Klitzner
Anthony Massoud
Susan Nakano
Charles Parr
Luis Parra
Seth Poloner
Jeffrey Porter
Dawn Rhea
Brayan Rosa-Rodriguez
Nancy Ruoff
Jon Schausten
Tara Sciscoe
Paul Sterbenz
Kathryn Tracy
Wendy Walker
Sean Wang
Katrina Welch
Brian Yacker

IRS

John Lipold, IRSAC DFO
Tanya Barbosa
Anna Brown
Stephanie Burch
Tekila Gray
Aphillia Hughes
Stacy Morrow
Maria Salazar
Tanya Taylor
Brian Ward

Members of the Public

Rayna Alexander
Robert Barr
David Heywood
Karen Lapekas
Jane Scaccetti