



MINUTES

Internal Revenue Service Advisory Council Public Meeting

September 10, 2026
Virtual – Microsoft Teams
1:00 p.m. ET

Meeting Called to Order: Margaret Romaniello, Designated Federal Officer

Purpose: To provide insight to the public on issues IRSAC will be addressing in its annual report

Turned Meeting over to: Lucinda Weigel, IRSAC Chair

- Overview of IRSAC
- Listing of five subgroups
- Today's public meeting will announce issues for inclusion in this year's public report

Ten General Issues: announced by the Chair and described by the lead drafter:

1. IRS Resources Enabling Increased Revenue Collection – Kris Thiessen
2. Ghost Preparers – Annette Nellen
3. Processing of Penalty and Interest Abatement Requests – Larry Sannicandro
4. Elective Withholding by Partnerships for Partners – Larry Sannicandro
5. Simplification of Form W-4 and Changes to Protect Employee Privacy – Larry Sannicandro
6. Worker Classification and Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding – Annette Nellen
7. Reducing Compliance Friction – Lucinda Weigel
8. Use of Artificial Intelligence by Tax Return Preparers: Professional Responsibility, Confidentiality, and the Use of Taxpayer Information – Annette Nellen
9. Tax-Related Identity Theft Resolution: Transparency, Timing, and Resource Dedication – Rolanda Watson
10. Small Business Tax Literacy: Focus on Individuals with Business Income – Annette Nellen (for Caroline Bruckner)

Subgroup Report-Outs: Issues presented by Subgroup Chairs

Information Reporting Subgroup: presented by Nick Yannaci

1. Tax Treatment of Prediction Markets Business Activities and Associated Gains & Losses
2. TIN Match Expansion
3. Large Corporations Access to Electronic Transcripts
4. Rationalization and Modernization of the Form W-2G Regime
5. Form 1099-DIV: Dividends and Distributions Improvements for US Federal Government Obligations for Registered Investment Companies
6. Electronic Filing and Processing of Form 8802: Application for US Residency
Certification and Digitalization of Form 6166: Certification of US Tax Residency

Large Business and International Subgroup: presented by Thomas Wheadon

1. Elective Form 1099 Reporting in Lieu of Schedule K-1 Reporting
2. Corporate Taxpayer Identity Protection Framework
3. Simplified PFIC Reporting

Small Business and Self-Employed Subgroup: presented by Annette Nellen

1. Collection: Improve Early Identification of Non-Filed Employment Tax Returns and Collection of Unpaid Employment Taxes

Tax-Exempt and Government Entities Subgroup: presented by Brian Yacker

1. Artificial Intelligence (AI) Use for Tax Exempt and Governmental Entities
2. Broaden the IRS Interpretation of “Essential Government Function” Under Section 7871 of the Internal Revenue Code
3. Promoting the Use of IRS Digital Communications
4. 410(b) Coverage Testing Grace Period Income
5. Extending tax status regulations for wholly-owned Tribal business entities to partially-owned Tribal business entities

Taxpayer Services Subgroup: presented by Brayan Rosa-Rodriguez

1. Strengthening the analytical basis for addressing Earned Income Tax Credit returns that report large Schedule C losses
2. OBBBA Refundable Adoption Tax Credit Education and Outreach Strategy
3. Suspension of Beard Returns
4. Unapplied Payments – Secondary SSN
5. Engaging and Encouraging Saver’s Match Participation
6. Preventing Tax scams and fraud suffered by low-to-moderate income taxpayers by enhancing and expanding the successful VITA program
7. Improving Business CAF Functionality to Reduce Authorization Burden and Expand Digital Representation

Meeting Adjourned: Lucinda Weigel adjourned the meeting.

IRSAC Public Meeting Attendees – September 10, 2026

IRSAC

Lucinda Weigel, IRSAC Chair
Kristofer Thiessen, 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
Christine Freeland
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
Rolanda Watson
Thomas Wheadon
Brian Yacker
Nicholas Yannaci

IRS

Margaret Romaniello, IRSAC DFO
Paul Ferrell
Christine Kingston
Anna Millikan
Maritza Rabinowitz
David Schaeff
Kendra Sermon-Whack
Brian Ward

Members of the Public

Rayna Alexander
Adam Coen
Jason Crispin
Mary Kallewaard

Brandon Keim
Phyllis Jo Kubey
Bob Moyher
Dave Zalevsky