



MINUTES

Internal Revenue Service Advisory Council Public Meeting

November 16, 2022, 9 a.m. ET

The meeting was opened by Mel Hardy, Director of the IRS Office of National Public Liaison who gave welcoming remarks followed by John Lipold, Designated Federal Officer, Branch Chief, IRS Office of National Public Liaison, who provided housekeeping information regarding the meeting. Mr. Lipold welcomed the public to the Internal Revenue Service Advisory Council's ("IRSAC") November annual public meeting.

Mr. Lipold turned the meeting over to Carol Lew, Chairman, IRSAC, to provide welcoming remarks. Ms. Lew also introduced the themes of the IRSAC's 2022 Public Report (the "Report") and thanked all who worked to produce it. Ms. Lew introduced Martin Armstrong, Vice Chair, IRSAC, who thanked Ms. Lew, the IRS, and the IRSAC for their work on the report. Mel Hardy then introduced the Acting Commissioner of Internal Revenue, Doug O'Donnell, who provided welcoming remarks and opening comments.

Ms. Lew then presented an overview of the Report to the Acting Commissioner, including a discussion of the themes of the Report. The following General Report Topics were then presented to the Acting Commissioner:

1. IRS Business and IT Modernization – Joe Novak, Chair, Large Business and International / Phil Poirier, Chair, Wage & Investment Subgroup
2. Reduction in Electronic Filing Threshold for Information Return Filers – Wendy Walker, Chair, Information Reporting

Each Subgroup then presented a topic to the Acting Commissioner after introductions of members by the applicable Subgroup Chair: Wendy Walker, Information Reporting; Joseph Novak, Large Business & International; Robert Panoff, Small Business/Self-Employed; Nancy Ruoff, Tax Exempt & Government Entities; and Phil Poirier, Wage & Investment:

1. Information Reporting Subgroup
 - Alignment of Electronic Signature Requirements on Withholding Certificates – Paul Sterbenz, Member, Information Reporting Subgroup
2. Wage & Investment
 - Business Master File (BMF) Transcript Delivery Service (TDS) – Phil Poirier, Chair, Wage and Investment Subgroup
3. Small Business/Self-Employed Subgroup
 - Examination Customer Coordination and Innovation Office – Ted Afield, Member, Small Business/Self-Employed Subgroup
4. Tax Exempt & Government Entities Subgroup
 - Series 8038 Form Redesign and Updates – Sharon Brown, Member, Tax Exempt & Government Entities Subgroup
5. Large Business & International Subgroup
 - Accelerate Issuance of IRS Form 6166, Certification of U.S. Residency – Katie Sunderland, Member, Large Business & International Subgroup

After a short break each Subgroup, after introductions by the applicable Subgroup Chair, presented the remaining issues in the Report as follows:

- Large Business & International Subgroup – Presented to Holly Paz, Deputy Commissioner, Large Business & International
 - Retaining Different Corporate Addresses for Different Types of Tax – Robert Howren, Member, Large Business & International Subgroup
 - Procedures for Partners that Receive Late Schedule K-1 Filings - Dawn Rhea, Member, Large Business & International Subgroup
 - Improvements to the Bridge Phase of the CAP Program - Joe Novak, Chair, Large Business & International Subgroup
- Information Reporting Subgroup – Presented to Subin Seth, Senior Counsel, Chief Counsel
 - Section 1446(f): Withholding on Transfers of Interests in Publicly Traded Partnerships - Seth Poloner, Member, Information Reporting Subgroup
 - Enabling Business Online Accounts and Electronic Communications and Transactions - Wendy Walker, Chair, Information Reporting Subgroup
 - Wage Reporting for Payments to Incarcerated Individuals – Kevin Valuet, Member, Information Reporting Subgroup
- Small Business/Self-Employed Subgroup – Presented to Lia Colbert, Commissioner, Small Business/Self-Employed
 - Improving the Taxpayer Experience in Docketed Cases within the Jurisdiction of the Independent Office of Appeals that Arise from Compliance Actions by the IRS's Correspondence Examination or Automated Underreporter Functions as well as Feedback Regarding Examination's efforts to Improve Taxpayer Experience with Respect to those Functions – Kelly Myers, Member, Small Business/Self-Employed Subgroup
- Wage & Investment Subgroup – Presented to Ken Corbin, Commissioner, Wage & Investment
 - Artificial Intelligence BOTS for Customer Service – Alison Flores, Member, Wage & Investment Subgroup
 - Tax Pro Account Online Features – Denise Jackson, Member, Wage & Investment Subgroup
 - Form SS-4, EIN Application, Daily Limit Per Responsible Party – Katie Sunderland, Member, Large Business & International Subgroup
- Tax Exempt & Government Entities Subgroup – Presented to Edward Killen, Commissioner, Tax Exempt & Government Entities, Rob Choi, Deputy Commissioner, Tax Exempt and Government Entities
 - Recommendations for Employee Plan Examination Compliance Approaches – Tara Sciscoe, Member, Tax Exempt & Government Entities Subgroup
 - Recommendations for Changes to Group Trust Rules – Tara Sciscoe, Member, Tax Exempt & Government Entities Subgroup
 - Recommendations for TEOS Improvements - Jodi Kessler, Member, Tax Exempt & Government Entities Subgroup
 - Recommendations for Effective State Engagement to Promote Employment Tax Compliance – Nancy Ruoff, Chair, Tax Exempt & Government Entities Subgroup

After closing remarks by Carol Lew, Mel Hardy closed the meeting at 12:45 p.m. ET.

IRSAC Public Meeting Attendees – November 16, 2022

IRSAC

Carol Lew, IRSAC Chair

Martin Armstrong, IRSAC Vice Chair

LB&I Subgroup

Joseph Novak

Dawn Rhea

Katie Sunderland

Katrina Welch

Jeremiah Coder

Charles Parr

Wage & Investment Subgroup

Phil Poirier

Kathryn Tracy

Denise Jackson

Luis Parra

Rebecca Thompson

SBSE Subgroup

Robert Panoff (Bob)

Steve Klitzner

Kathleen Lach

Kelly Myers

Jeffrey Porter

Walter (Ted) Afield

TEGE Subgroup

Nancy Ruoff

Sharon Brown

Jodi Kessler

Tara Scisco

Sam Cohen

Information Reporting Subgroup

Wendy Walker

Seth Poloner

Paul Sterbenz

Sean Wang

Kevin Valuet

Jon Schausten

IRS

Doug O'Donnell, Acting Commissioner of Internal Revenue

Mel Hardy

John Lipold

Holly Paz

Subin Seth

Lia Colbert

Ken Corbin

Edward Killen

Rob Choi

Public attendees

Alice Jacobsohn

Adam Prinzo

Whit Blount

Jonathan Curry

Isabelle Dikland

Phyllis Jo Kubey

Alexandra Kelley

Naomi Jagoda

Bob Kerr

Michèle Eaton