

MEETING MINUTES

Internal Revenue Service Advisory Council

Public Meeting

September 14, 2022, 1 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.

Ms. Carol Lew, IRSAC Chair, welcomed the public to the Internal Revenue Service Advisory Council's ("IRSAC") public work session briefing.

Ms. Lew outlined the agenda for the meeting, described the history and purpose of IRSAC, and introduced IRSAC's leadership team. She 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.

Ms. Lew noted that IRSAC's annual public meeting will be held on November 16, 2022. Ms. Lew then facilitated an overview of the following topics that were voted for inclusion in the November report:

General Report Topics

1. IRS Business and IT Modernization (recommendations approved)
2. Reduction in Electronic Filing Threshold for Information Returns (topic and recommendations approved)

Small Business and Self-Employed Report Topics

Bob Panoff, SB/SE Subgroup Member

1. Examination Customer Coordination and Innovation Office (recommendations approved)
2. Improving the Taxpayer Experience in Docketed Cases in Appeals' Jurisdiction – Correspondence Exams or Automated Under-Reporter Functions (recommendations approved)

Information Reporting Report

Wendy Walker, Information Reporting Chair

1. Alignment of Electronic Signature Requirements on Withholding Certificated (topic and recommendations approved)

2. Section 1446(f): Withholding on Transfer of Interests in Publicly Traded Partnerships (recommendations approved)
3. Enabling Business Online Accounts and Electronic Communications and Transactions (recommendations approved)
4. Wage Reporting for Payments to Incarcerated Individuals (recommendations approved)

Large Business & International Report Topics

Joseph Novak, LB&I Subgroup Chair

1. Accelerated Issuance of IRS Form 6166, Certification of Residency (recommendations approved)
2. Maintaining Different Corporate Addresses for Different Types of Tax (topic and recommendations approved)
3. Procedures For Partners that Receive Late Schedule K-1 Filings (recommendations approved)
4. Improvements to the Bridge Phase of the CAP Program (topic and recommendations approved)

Wage and Investment Report Topics

Kathryn Tracy, TE/GE Subgroup Member

1. Business Master File (BMF) Transcript Delivery Service (TDS) (recommendations approved)
2. Artificial Intelligence BOTS for Customer Service (recommendations approved)
3. Tax Pro Account Online Features (recommendations approved)
4. Form SS-4, EIN Application, Daily Limit per Responsible Party (recommendations approved)

The Tax Exempt and Government Entity topics and recommendations were previously approved in the IRSAC July 2022 Public Meeting and therefore no further topics were raised for formal consideration at this time.

Ms. Lew thanked attendees for participating and thanked the IRS for the support that has been provided as IRSAC does its work. Mrs. Lew 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 1:44pm ET.

IRSAC Public Meeting Attendees – September 14, 2021

IRSAC

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| Carol Lew, IRSAC Chair | Charles Parr |
| Martin Armstrong, IRSAC Vice Chair | Luis Parra |
| Ted Afield | Phillip Poirier, Jr. |
| Amanda Aguillard | Seth Poloner |
| Sharon Brown | Jeffrey Porter |
| Jeremiah Coder | Robert Panoff |
| Sam Cohen | Nancy Ruoff |
| Alison Flores | Jon Schausten |
| Robert Howren | Tara Sciscoe |
| Denise Jackson | Paul Sterbenz |
| Katie Sunderland | Jodi Kessler |
| Rebecca Thompson | Mason Klinck |
| Kathryn Tracy | Steve Klitzner |
| Kevin Valuet | Kathleen Lach |
| Wendy Walker | Kelly Myers |
| Sean Wang | Joe Novak |
| Katrina Welch | Dawn Rhea |

IRS

John Lipold, IRS National Public Liaison
Tanya Barbosa
Stephanie Burch
Maria Jaramillo
Alec Johnston
Brian Ward
Victoria White

Public Attendees

There were public attendees present but nobody requested to speak publicly.