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. 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 and that IRSAC’s annual public meeting will be held on November 17, 2021. Mr. Deneka then facilitated an overview of the following topics.

**Preliminary Statements**

1. IRS Funding and Modernization, Phil Poirier, W&I Subgroup Member

**General Report Topics**

1. IRS Funding and Modernization, Phil Poirier, W&I Subgroup Member
2. Taxpayer First Act (“TFA”) Section 1001, providing for new establishment of Internal Revenue Service Independent Office of Appeals, Kelly Myers, SB/SE Subgroup Member
3. Communication to Information Return Filers due to TFA 2301, Reduction in Electronic Filing Threshold, Wendy Walker, Information Reporting Subgroup Member

**Information Reporting Report Topics**

Alexandra Cruz, Information Reporting Subgroup Chair

1. Taxpayer First Act Section 2102, Internet Platform for Form 1099 Filings

**Small Business and Self-Employed Report Topics**

Kelly Myers, SB/SE Subgroup Member

1. The compliance effort around abusive tax promotions, whether originating from preparers, promoters or anyone enabling an abusive transaction to appear on a tax return
2. IRS Covid-19 Response with regard to Collection and Examination
Tax Exempt and Government Entities Report Topics
April Goff, TE/GE Subgroup Chair

1. Provide guidance on the IRS Employee Plans Compliance Resolution System (“EPCRS”) and recommendations for new Correction Methods in Appendices in EPCRS Revenue Procedure
2. Provide recommendations for changes in the remedial amendment period for individually designed plans and with respect to the remedial amendment cycle for pre-approved plans
3. Consider researching and providing feedback on the thresholds associated with filing the 990-N notice and 990-EZ return

Wage and Investment Report Topics
Martin Armstrong, W&I Subgroup Chair

1. Review of Paid Preparer Due Diligence Training Module
2. Usefulness of Publication 535, Business Expenses
3. Usefulness of Publication 938, Real Estate Mortgage Investment Conduits and Other Collateralized Debt Obligations
4. Increase of Electronic Filing of Forms, Returns, and Payments
5. Actions to Encourage and Increase Usage of Taxpayer Digital Communication Program – Outbound Notifications

The LB&I Subgroup declined to raise any topics for formal consideration at this time.

None opposed any of the proposed preliminary statements or topics, and Mr. Deneka indicated that IRSAC would proceed with issuing a preliminary statement regarding IRS budget and that all of 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 3:27 p.m. ET.
IRSAC Public Meeting Attendees – April 21, 2021

IRSAC
Ben Deneka, IRSAC Chair  Robert Panoff
Carol Lew, IRSAC Vice Chair  Charles Parr
Ted Afield  Luis Parra
Martin Armstrong  Phil Poirier
Sharon Brown  Seth Poloner
Jeremiah Coder  Dawn Rhea
Sam Cohen  Martin Rule
Alexandra Cruz  Nancy Ruoff
Deborah Fox  Paul Sterbenz
April Goff  Katie Sunderland
Antonio Gonzalez  Kathryn Tracy
Robert Howren  Kevin Valuet
Denise Jackson  Wendy Walker
Jodi Kessler  Katrina Welch
Steve Klitzner  Daniel Welytok
Kathleen Lach  Mary Jo Werner
Kelly Myers  Charles Yovino
Joseph Novak

IRS
John Lipold, IRSAC DFO
Debbie Awalt
Ramona Bailey
Tanya Barbosa
Johnnie Beale
Stephanie Burch
Shawn Hooks
Maria Jaramillo
Mireille Khoury
Peggy Martin
Brian Ward

Public attendees
Phyllis Jo Kubey, New York State Society of Enrolled Agents
Nina Tross, National Society of Tax Professionals
William Hoffman, Tax Analysts/Tax Notes Today
Jyme Mariani, American Payroll Association
Grace Sullivan, Davis-Harman