

**Internal Revenue Service
Internal Revenue Service Advisory Council**

Charter

1. Committee's Official Title. Internal Revenue Service Advisory Council (IRSAC).
2. Authority. The establishment and operation of this advisory council is based on the authority to administer the laws of Internal Revenue as conferred upon the Secretary of the Treasury, pursuant to section 7801 of the Internal Revenue Code, and delegated to the Commissioner of Internal Revenue. This charter is prepared and filed in accordance with the provisions of the Federal Advisory Committee Act (FACA), 5 U.S.C. §§ 1001-1014.
3. Objective and Scope of Activities. The purpose of the IRSAC is to provide an organized public forum for discussion of relevant tax administration issues between Internal Revenue Service (IRS) officials and representatives of the public. The IRSAC proposes enhancements to IRS operations; recommends administrative and policy changes to improve taxpayer experience and service, compliance and tax administration; discusses relevant information reporting issues; addresses matters concerning tax-exempt and government entities; conveys the public's perception of professional standards and best practices for tax professionals; and advises on fairness in tax administration.
4. Description of Duties. The IRSAC's duties are to research, analyze, consider and make recommendations to IRS on a wide range of issues affecting federal tax administration and IRS operations, including policy changes affecting taxpayer experience and service, compliance and tax administration, information reporting, tax-exempt and government entities, digital services and tax professional standards and best practices.
5. Official to Whom the Committee Reports. The IRSAC serves as an advisory body to the Commissioner of Internal Revenue. The IRSAC provides a written report to the Commissioner of Internal Revenue at least annually and can also provide real-time feedback on emerging issues. Such reports include a discussion of issues identified for consideration and pertinent recommendations. Reports and recommendations are for advisory purposes only and are made directly to the Commissioner of Internal Revenue or delegate, who is solely responsible for any action taken with respect to such recommendations.
6. Support Services. The IRS Office of National Public Liaison provides the necessary support services for the IRSAC.

7. Estimated Annual Operating Costs and Staff Years. The estimated annual costs to operate the IRSAC are approximately \$800,000 including 3.0 Full-Time Equivalents (FTEs). Annual operating costs include, but are not limited to, travel expenses and staff salaries. Committee members are not paid for their time or services; however, they are reimbursed for travel-related expenses to attend approximately one orientation session, three working sessions and a minimum of one public meeting per year in accordance with 5 U.S.C. § 5703.
8. Designated Federal Officer (DFO). The DFO (or designee) is a full-time federal employee who will be appointed by the Chief, Communications & Liaison, and shall ensure compliance with the requirements of FACA and its implementing regulations. The DFO approves or calls all the advisory committee and subcommittee meetings, prepares and approves all meeting agendas, attends all committee and subcommittee meetings, adjourns any meetings when determined to be in the public interest and chairs meetings when directed by the Chief, Communications & Liaison.
9. Estimated Number and Frequency of Meetings. The IRSAC typically conducts one orientation session, approximately three in-person working sessions and at least one public meeting per year.
10. Duration. The IRSAC is a continuing advisory committee.
11. Termination. The authority to utilize the IRSAC expires two years from the date this charter is filed.
12. Membership and Designation. The IRSAC members are approved for appointment as Representative members by the Department of the Treasury upon recommendation of the Commissioner of Internal Revenue. They serve at the pleasure of the Department of the Treasury, in conjunction with the Commissioner of Internal Revenue, and can be removed for cause. The IRSAC members are selected through a structured, IRS-managed application process that seeks members representing a cross-section of the taxpaying public with substantial, disparate experience in: tax preparation for individuals, small businesses and/or large, multi-national corporations; information reporting; tax-exempt and government entities; digital services; and professional standards of tax professionals. Geographic diversity is also a factor. The body of the IRSAC consists of up to 42 members. Members serve three-year appointments with the possibility of a one-year renewal. Appointments are staggered to ensure a diverse and balanced membership.

13. Subcommittees. The DFO has the authority to create subcommittees that must report back to the IRSAC. The subcommittees may not provide advice or work products directly to the IRS.

14. Recordkeeping. The records of the IRSAC and its subcommittees will be handled in accordance with the General Records Schedule 6.2 or other approved IRS records disposition schedule. The records will be available for public inspection and copying, subject to the Freedom of Information Act, 5 U.S.C. 552.

15. Filing Date. The filing date of this charter is 09.30.2024.

Approved:

**Daniel I.
Werfel**

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Daniel I. Werfel
Date: 2024.09.11
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Date: 09.30.2024

Daniel I. Werfel
Commissioner of Internal Revenue

Approved:

**Aditi S.
Hardikar**

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Hardikar
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Date: 09.30.2024

Aditi Hardikar
Assistant Secretary for Management