



Internal Revenue Service

Internal Revenue Service Advisory Council; Public Meeting

AGENCY: Internal Revenue Service, Department of Treasury.

ACTION: Notice of public meeting.

SUMMARY: The Internal Revenue Service Advisory Council will hold a public meeting.

DATES: Wednesday, January 14, 2026.

ADDRESSES: 1111 Constitution Ave, NW, Washington, DC 20224. This meeting will also be held virtually via Microsoft Teams.

FOR FURTHER INFORMATION CONTACT: Anna Millikan, Office of National Public Liaison, at 202-317-6564 or send an email to PublicLiaison@irs.gov.

SUPPLEMENTARY INFORMATION: Pursuant to the Federal Advisory Committee Act, the Internal Revenue Service announces the Internal Revenue Service Advisory Council (IRSAC) will hold a public meeting on Wednesday, January 14, 2026, from 9:00 a.m. to 12:30 p.m. Eastern.

The meeting will be held in person at 1111 Constitution Ave. NW, Washington, D.C. as well as virtually via Microsoft Teams. Members of the public planning to attend should register by January 9 by contacting Anna Millikan at 202-317-6564 or sending an email to PublicLiaison@irs.gov.

Issues to be discussed may include, but are not limited to: *IRS Funding; Recommendation that the IRS Actively Take Steps to Educate the Public About its Crucial Role in the U.S. and Address Misinformation Spread About its Operations; Updating and Maximizing Usefulness of IRS Websites; Accounting Method Change Requests; Simplify Use of Online Tax Services; Processing of Form 730 and Excise Tax Payments; Address Changes for Large Businesses; Non-tax-related Identity Theft and Account Takeover Fraud; De Minimis Threshold for Reconciling Form 1042 and Form*

1042-S; Character and Source of Staking Income; Recommendations for Increasing the Tax Information Reporting Threshold for Slot Machine Jackpot Winnings; Comments Regarding Changed E-filing Requirements; Recommendations for Modernizing Form 1065, U.S. Return of Partnership Income; IRS Sections 6038 and 6038A Penalty Administration; Broadening and Promoting Settlement Programs; Enhancing Digital Tools for Taxpayer Engagement; Expanding ADR and the Pool of Eligible Mediators; Using Proactive Prompts to Improve Small Business Voluntary Compliance; Expanding and Developing Resources to Increase Tax Literacy for Small Business Owners; Update Guidance on the Interpretation of “Essential Government Function” for Tribal Governments; High Cost for Exempt Organizations to Use the PLR Process; Implementation of the Saver’s Match; Defining Identical Terms Identically for Purposes of the Unrelated Business Income Tax (UBIT) and Real Estate Investment Trusts (REITs) to Avoid Confusion and Facilitate the Effective Administration of Tax Law; CAF Authorization Process Improvements; Access to Entire Electronically Filed 1040 Tax Return Data; Amended Return Processing and Time; Leveraging Social Media to Improve Service and Compliance; Pre-Launch Testing and Post-Launch Support; and Supporting Live Chat for Tax Professionals. The meeting agenda will be posted online prior to the meeting at the IRSAC webpage, www.irs.gov/irsac.

Should you wish the IRSAC to consider a written statement germane to the Council’s work, file the statement by sending an email to PublicLiaison@irs.gov by January 9, 2026.

Dated: December 19, 2025.

John A. Lipold,
*Designated Federal Official,
Office of National Public Liaison,
Internal Revenue Service.*