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40 Washington Sq. South, New York, NY 10012

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Commissioner Charles Rettig

Internal Revenue Service

1111 Constitution Ave. NW, Washington, DC 20224

Dear Commissioner Rettig,

The Tax Law Center at NYU Law is a public interest initiative that seeks to improve the integrity of the tax system. Our staff of tax law experts includes those with experience across tax administration, private practice, and the tax legislative process.

We understand that the IRS is currently accepting applications to serve on the IRS Advisory Council (IRSAC) for three-year terms beginning in January 2022. We appreciate that the IRSAC has proactively encouraged those with individual income tax preparation experience to apply, especially those with knowledge of “income tax issues related to refundable credits” and “multi-lingual taxpayer communications.”

Consistent with that call for applications, we recommend, as the IRS reviews applications, strongly prioritizing the selection of IRSAC applicants who have expertise on federal tax administration and compliance issues affecting low- and moderate-income families. We also recommend prioritizing the selection of applicants that have demonstrated expertise in the racial equity implications of federal tax policy and administration.

Currently, only 3 out of 35 IRSAC members have emphasized in their biographies on the IRSAC website substantial experience working directly with or advocating on behalf of low- and moderate-income taxpayers.

IRS and Treasury should also ensure that its membership reflects the richness of racial, ethnic, gender, and other identities found among the American taxpayers they serve and that IRSAC is inclusive along all lines of difference. This goal is aligned with the [IRSAC Membership Balance Plan's](#) call for providing “special consideration” to applicants “who can reflect and represent a diverse set of taxpayers” and with the [IRSAC charter's](#) call for “members representing a cross-section of the taxpaying public.”

We consider it highly appropriate to appoint applicants who fulfill these requirements even if they have never worked as paid tax, accounting, or payroll practitioners. IRSAC is “an advisory body designed to focus on broad policy matters” and expertise in such matters – especially expertise on best practices for serving low-income filers – can be gained outside of paid tax law

or accounting practice. All IRSAC members either currently work (or have previously worked) as paid tax, accounting, or payroll practitioners. The IRS and Treasury should consider looking beyond this profile to ensure that IRSAC includes all important perspectives on tax administration that are needed to offer robust advice. Similarly, IRS and Treasury should also consider accepting early- to mid-career applicants to the IRSAC, who may bring different perspectives and insights on the tax system that would complement the deep experience of members who have served in more senior roles.

Heavily weighting the considerations outlined above when selecting the next cohort of IRSAC members would be consistent with [Executive Order 13985 \(EO 13985\)](#), which asks federal agencies to pursue equity, meaning “consistent and systematic fair, just, and impartial treatment of all individuals,” including those in various underserved communities as outlined by EO 13985.

As you know, it will be especially important this year to have IRSAC members who have substantial experience with the administration of refundable tax credits, because the IRS will need to implement legislative changes to the Earned Income Tax Credit and the Child Tax Credit during the 2022 filing season. To ensure that the EITC and CTC expansions in the American Rescue Plan reach as many eligible families as possible and are administered in an equitable way, expertise will be needed on outreach strategies, form drafting, user interface development, and a host of other issues. Similarly, many low- and moderate-income filers may for a number of years be facing compliance and payment issues that arose during the two filing seasons of the COVID-19 pandemic.

Please feel free to reach out to us if you have any questions about our comments above. Thank you for your consideration.

Sincerely,



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