NYCPA Relations with the IRS Community

Monthly Resource Document - August 24, 2026 Meeting

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CALL TO ACTION One of our partners, the Taxpayer Assistance Corporation (run by Frank Agostino) is working on securing pro bono assistance for the United States Tax Court calendar call coverage and representation for low-income taxpayers in Nevada, North Dakota, South Dakota, Montana, West Virginia, Hawaii, and Kansas. The goal is to build an all-volunteer tax controversy bar of USTCPs and attorneys who can staff these cases – providing both remove representation of these taxpayers and traveling as a team to each of these cities. If you have ideas or would like to volunteer, please email Frank at FAgostino@Kostelanetz.com or Irene Wachsler at irene@iw-cpa.com

1. IRS News & Press Releases

Official IRS announcements, press releases, bulletins, Tax Tips, and items forwarded by the IRS Stakeholder Liaison.

- IR-2026-84 (Jul. 28) - IRS marks National Whistleblower Day; $8 billion recovered since program began in 2007.
- IR-2026-98 (Aug. 21) - Q4 2026 interest rates unchanged: 7% individual over/underpayment, 9% large corporate underpayment.
- Announcement 2026-13 (IRB 2026-32, Aug. 3) - OPR discloses attorney/CPA/EA disciplinary sanctions; relevant to Circular 230 compliance.
- IRS Tax Tip 2026-63 (Aug. 18) - Reminds extension filers they don't need to wait until Oct. 15 to file.

2. OBBB (One Big Beautiful Bill) Implementation

Guidance, regulations, FAQs, and analysis tied to the One, Big, Beautiful Bill (OBBB/OBBBA).

- IR-2026-86 (Aug. 5) - Notice 2026-28: permanent Sec. 45S paid-leave credit expansion, new premium-based method.
- FS-2026-13 (Aug. 6) - Full Q&A on the qualified overtime compensation deduction (also IR-2026-88); supersedes FS-2026-01.
- IR-2026-90 (Aug. 11) - Proposed regs let employers contribute up to $2,500/year tax-free to Trump Accounts.
- IR-2026-93 (Aug. 19) - Proposed rules restrict CTC/EITC/AOTC/adoption credit eligibility based on immigration status.
- FS-2026-14 (Aug. 19) - Updated Sec. 163(j) business interest expense Q&A (also IR-2026-94).
- IR-2026-96 (Aug. 20) - Trump Account investment rules limited to low-cost U.S. equity index funds during growth period.

- IRS Tax Tip 2026-64 (Aug. 20) - Explains employer eligibility for the expanded paid family and medical leave tax credit.
- Current Federal Tax Developments - Employer Contributions to Trump Accounts: Nondiscrimination Rules (Aug. 10) - Analysis of proposed nondiscrimination rules for employer Trump Account contributions (REG-101355-26).
- Current Federal Tax Developments - Qualified Overtime Compensation Deductions: FS-2026-13 (Aug. 6) - Technical breakdown of the OBBBA "no tax on overtime" deduction mechanics.
- Current Federal Tax Developments - Immigration Status Restrictions on Refundable Credits (Aug. 19) - Analysis of REG-119882-25 SSN/immigration eligibility limits for CTC/EITC under OBBBA.
- Current Federal Tax Developments - Trump Account Eligible Investments: Proposed Regulations (Aug. 20) - Analytical review of proposed regs on permitted Trump Account investments.
- BDO - Practical Section 174A Tax Planning in the Post-OBBBA Landscape (Aug. 3) - OBBBA's restored R&E expensing under new Sec. 174A, and planning ambiguities.
- RubinBrown - Congress Passes One Big Beautiful Bill (late Jul.) - Summary of OBBBA tax provisions and implementation implications.
- RubinBrown - Gaming Tax Update: Federal Developments to Watch (late Jul.) - Federal excise/reporting changes affecting the gaming industry under OBBBA.

3. Appeals, Collections & Tax Debt Resolution

Appeals, OIC, installment agreements, penalty relief, and collection developments.

- IRS Tax Tip 2026-60 (Aug. 4) - Reminds taxpayers of the right to an independent Appeals forum.
- IRS Tax Tip 2026-61 (Aug. 6) - Step-by-step guidance on requesting Independent Office of Appeals assistance.
- IR-2026-95 (Aug. 19) - New Office of Conservation Easements replaces the uniform settlement initiative; existing offers still valid.
- Taishoff Law - "No Mouse, No Cat" (Balotin) (Aug. 6) - IRS complied with Sec. 7345 reversal duty after an erroneous passport-certification for delinquent debt.
- Taishoff Law - "Rejected or Returned?" (Zorn) (Aug. 3) - OIC "rejected" vs. "returned" carries different hearing/appeal rights; case remanded for clarification.
- BDO - Senate Taxwriters Approve Bill to Expand Taxpayer Protections (Aug. 17) - TAS Act would set 12-month refund-claim deadlines and new appeal rights.
- Chamberlain Hrdlicka - ERC: What to Do When Your Claim Is Delayed, Audited or Denied (Aug. 19) - Steps for delayed, audited, or denied ERC claims - transcripts, Appeals, refund suits.
- Frost Law - Congress Looks to End Loophole Where the IRS Can End Your Tax Court Case by Taking Your Refund (Aug. 18) - H.R. 6506 would stop the IRS from mooting Tax Court cases via refund offsets.
- Frost Law - Help for Taxpayers: Understanding the Hazards of Litigation in Appeals (Aug. 19) - How IRS Appeals officers weigh factual and legal risk to set settlement value.
- TAC - Frank Agostino: The 1,268-Day Disregard (Jul. 28) - Using IRS account transcripts against the COVID-19 disaster window to abate penalties/interest and defeat liens and levies in CDP hearings.
- TAC - Frank Agostino: Managing IRS Collection Cases - Tools, Timing and Tactics (Aug. 2026) - Practical framework for sequencing IRS collection defenses against key deadlines.

- Fox Rothschild - IRS Revenue Officers Will Be Knocking on Doors in Lancaster County This August (Aug. 7) - IRS sends 20 revenue officers to a PA borough for in-person taxpayer collection visits.
- Fox Rothschild - Correcting SSN/TIN Issues Before the IRS Repossesses the Delorean (Jul. 23) - How to fix SSN/TIN mismatches on returns before they trigger IRS enforcement.

4. Audits, Examinations & Tax Court Decisions

Tax Court opinions, audit developments, and examination-related rulings.

- T.D. 10051 (IRB 2026-31, Jul. 27) - Final regs identify certain charitable remainder annuity trust arrangements as listed transactions.
- Kostelanetz LLP - Frank Agostino: Everyone Has a Job to Do, Part 1 (Aug. 3) - The IRS's sequence of document demands during a civil exam, and the statutory privileges available at each stage.
- TAC - Frank Agostino: Everyone Has a Job to Do, Part 2 - Seven Chairs, Seven Codes (Jul. 2026) - Maps each IRS examination/CDP participant's role and the professional-conduct code governing them.
- TAC - Frank Agostino: Comparable to Whom? (Aug. 2026) - How purchaser-market comparables affect economic-comparability disputes in conservation-easement valuation.
- Chamberlain Hrdlicka - Update: Farhy v. Commissioner Just Took Another Punch (Jul. 21) - Circuit split on IRS authority to assess IRC Sec. 6038 penalties without court approval.
- Chamberlain Hrdlicka - Reasonable Compensation: Tax Court Again Affirms Higher Scrutiny for Family-Member Employees (Jul. 21) - Hee v. Commissioner disallows family-member compensation deductions for poor documentation.
- Jack Townsend - D.C. District Court Dismisses Tax Evasion and Tax Perjury Counts for Lack of Venue (Jul. 23) - United States v. O'Donoghue: court dismisses 8 of 9 counts on constitutional venue grounds.
- Fox Rothschild - Tax Court Holds BBA Partnership Petition Filing Deadline Is Not Jurisdictional (Aug. 5) - Tax Court rules the BBA partnership petition deadline is a claims-processing rule, not jurisdictional.
- Snell & Wilmer - The U.S. Tax Court Holds That It Has Jurisdiction Over Late-Filed BBA Partnership Petitions (Aug. 10) - Big Apple Tompkins Realty: 90-day BBA petition deadline isn't jurisdictional.
- Taishoff Law - “Safe!” (Kayembe) (Aug. 3) - Sec. 7502/7451(b) tolling saves a petition mailed via FedEx around holiday closures.
- Taishoff Law - “Discovery Roadblocks” (Amaya Insurance) (Aug. 4) - IRS's blanket work-product privilege assertion upheld against broad interrogatories.
- Taishoff Law - “Bring That Discipline” (Big Apple Tompkins Realty, 167 T.C. 7) (Aug. 5) - BBA 90-day partnership petition deadline is procedural, not jurisdictional.
- Taishoff Law - “Who Dealt This Mess?” – Part Deux (Reed) (Aug. 5) - Poor recordkeeping across multiple businesses costs taxpayers most of their deductions.
- Taishoff Law - “Facebook Face-Off – The Adventure Continues” (Meta Platforms) (Aug. 6) - Court denies stipulation motion; citing the record and exhibits in filings sufficed.
- Caplin & Drysdale - Bloomberg Law Quotes Charles Plambeck on 3M Wins Transfer Pricing Dispute (Aug. 7) - Tax Court voids 3M's $4.85M bill; Sec. 482/blocked-income analysis.
- Taishoff Law - “Baby Got Shoes – Maybe” (Du Val) (Aug. 7) - Summary judgment denied; fact disputes remain on donor control of a charitable LLC gift.

- Taishoff Law - "Talk About Bad Advice" (Aimiuwu) (Aug. 10) - Reasonable-reliance-on-preparer defense to the accuracy-related penalty examined.
- Taishoff Law - "Everybody Loves Summary J" (Diversified Solutions) (Aug. 10) - Summary judgment motions reveal a judge's thinking cheaply before trial.
- Current Federal Tax Developments - The High Bar for Equitable Tolling: Eighth Circuit's Final Ruling in Boechler (Aug. 10) - Eighth Circuit's remand ruling sets a demanding equitable-tolling standard.
- Taishoff Law - "How Now? – Redivivus" (Besicorp v. Commissioner, 2d Cir.) (Aug. 11) - Second Circuit: Sec. 6751(b) supervisor-approval verification isn't barred by issue preclusion in CDP.
- Taishoff Law - "Hold 'Em Seven" (Beacom) (Aug. 11) - AMT credit carryover substantiation burden persists across many tax years.
- Current Federal Tax Developments - The Perpetual Burden of Carryover Substantiation: AMT Credits in Beacom (Aug. 11) - Recordkeeping lessons for multi-year AMT credit carryovers.
- Current Federal Tax Developments - Equitable Tolling: Eighth Circuit Joins Post-Boechler Consensus in Maniktala (Aug. 11) - Eighth Circuit allows equitable tolling of a Tax Court petition deadline.
- Taishoff Law - "We Wuz Robbed – And How!" (Deutsch) (Aug. 12) - Theft loss deduction allowed for a $70 million Dubai investment fraud.
- Current Federal Tax Developments - Unmasking the $70 Million Dubai Fraud: Sec. 165 Theft Loss in Deutsch (Aug. 12) - Detailed theft-loss substantiation analysis for the same case.
- Taishoff Law - "This Lawyer Can Add" (Dieffenbach) (Aug. 13) - Attorney's res judicata/exam-irregularity arguments rejected; reassignment isn't a second exam.
- Current Federal Tax Developments - Highest and Best Use in Conservation Easement Valuations: Evans (Aug. 13) - Highest-and-best-use analysis is central to easement deduction valuation.
- Current Federal Tax Developments - Fifth Circuit's Substitutive Management Test for the Limited Partner SE Tax Exception (Aug. 13) - Fifth Circuit adopts a new functional test for the limited-partner self-employment tax exception.
- Taishoff Law - "Another One for the Form File" (Airbnb) (Aug. 14) - Discovery protective order excludes tech-related confidential materials.
- Taishoff Law - "Relegation" (Cassandra John) (Aug. 14) - Chief Judge demotes "other notices" jurisdictional boilerplate to a footnote in standard motions.
- Taishoff Law - "Old-Time Head-Banging – Redivivus" (Fredonia Woodcock Creek Reserve) (Aug. 17) - Court won't referee settlement-term disputes; parties must negotiate directly.
- Taishoff Law - "A Heartwarming Boondockery" (Malibu Valley Land) (Aug. 17) - Expert DCF testimony beats an IRS overvaluation penalty in an easement case.
- Current Federal Tax Developments - Vested Development Rights and Valuation in Conservation Easements: Malibu Valley Land (Aug. 17) - DCF valuation defeats the IRS's 40% overvaluation misstatement claim.
- Taishoff Law - "Influencer" (Sami) (Aug. 18) - Poor recordkeeping sinks business deductions; Cohan applied only to substantiated vehicle expenses.
- Taishoff Law - "The Law's Delay" (Tabaka) (Aug. 18) - A 16-month IRS processing delay didn't violate the Sec. 6404(e)(1) interest-abatement standard.
- Current Federal Tax Developments - Mandatory Limits and the Equitable Tolling Deficit: Kyick Holdings (Aug. 18) - Tax Court filing-deadline tolling limits after Boechler.
- Taishoff Law - "Incorporated by Reference" (Ballengee & Heyde) (Aug. 19) - Closing agreement terms "incorporated by reference" bind the taxpayer even if the document was never received.

- Taishoff Law - “Grandmaster Rounder” (Percy Squire) (Aug. 19) - $10,000 Sec. 6673 frivolity penalty for repeated dilatory OIC/delay litigation.
- Taishoff Law - “Three Address Monte” (Laborde) (Aug. 20) - Notice-mailing/last-known-address dispute in a deficiency case.
- Taishoff Law - “Sam Johnson, Thou Should'st Be Living at This Hour” (ZMZ Global) (Aug. 21) - Court drops case from the 180-day status-report track after settlement progress.

5. IRS Forms, Instructions & Guidance

New and revised IRS forms, notices, revenue procedures, revenue rulings, and AFRs.

- Rev. Proc. 2026-18 (IRB 2026-30, Jul. 20) - 2026 substitute information return specs (1099 series, 1098, 3921/22, 5498); adds Forms 1098-VLI, 1099-LPS, 5498-TA.
- Notice 2026-21 (IRB 2026-30, Jul. 20) - Updated list of Indian tribes with settled trust cases for the per-capita payment income exclusion.
- T.D. 10052 (IRB 2026-31, late Jul.) - Final regs on Sec. 1035 life insurance exchange information reporting and transfer-for-value rules.
- Rev. Proc. 2026-26 (IRB 2026-31, Jul. 27) - 2027 Premium Tax Credit indexing adjustments under Sec. 36B.
- Caplin & Drysdale - Carolyn Schenck Comments on New IRS Playbook for Deferred Legal Fees (Jul. 28) - New 240-page IRS training manual addresses deferred legal-fee loan arrangements.
- Current Federal Tax Developments - Revenue Procedure 2026-26: 2027 PTC Indexing Adjustments (Jul. 21) - Technical overview of the annual indexing of ACA premium tax credit affordability percentages.
- RubinBrown - Changes Coming to Research Tax Credit Reporting on Form 6765 (~Jul. 30) - Covers IRS revisions to Form 6765 R&D tax credit reporting requirements.
- Rev. Rul. 2026-13 (IRB 2026-32, Aug. 3) - August 2026 Applicable Federal Rates, adjusted AFR, Sec. 7520, and Sec. 382 rates.
- Rev. Proc. 2026-27 (IRB 2026-32, Aug. 3) - 2026 specs for privately printed substitute Forms W-2/W-3; supersedes Rev. Proc. 2025-24.
- Current Federal Tax Developments - Harmonizing Sec. 3406 Backup Withholding with Sec. 6050W Thresholds (Aug. 8) - Final regs align backup withholding with third-party payment reporting thresholds.
- Rev. Rul. 2026-16 (Aug. 10) - ICE Endex (Netherlands) recognized as a qualified board or exchange under Sec. 1256(g)(7)(C), effective Sept. 1, 2026.
- Rev. Proc. 2026-28 (IRB 2026-33, Aug. 10) - Relieves foreign FIFA member associations (2026 World Cup) from Form 990 filing.
- Current Federal Tax Developments - A Relieving Exception from Form 1041-A Filing (Aug. 14) - New proposed filing exception for trusts claiming passthrough charitable deductions.
- Announcement 2026-14 (IRB 2026-34, Aug. 17) - Corrects Rev. Proc. 2026-18 substitute-form size specs (4.5"/2.84" for 2- and 3-to-a-page forms).
- Current Federal Tax Developments - Reevaluating the Sec. 163(j) Interest Expense Limitation: FS-2026-14 (Aug. 19) - Technical insights on the new business interest expense limitation fact sheet.
- Journal of Accountancy - Final Regs. Issued for Sec. 3406 Backup Withholding Rules (Aug. 10) - Final rules restore the $20,000/200-transaction backup withholding thresholds.

6. Digital Technology, Online Accounts & E-File

Tax Pro Account, Online Account, IDES, e-file, and digital technology developments.

- IR-2026-87 (Aug. 6) - Business Tax Account adds digital notices (CP081B, CP211A, CP134R), EIN letters, and OIC payments.
- Current Federal Tax Developments - Mandatory E-Filing for Employee Plans Letter Rulings: Rev. Proc. 2026-30 (Aug. 6) - New e-file mandate and standardized process for employee-plan letter ruling requests.
- IRS Tax Tip 2026-62 (Aug. 11) - Form 2290 heavy highway vehicle use tax e-filing deadlines.
- IR-2026-97 (Aug. 20) - New certificate-authenticated Tax Compliance Report taxpayers can share with lenders or employers via Individual Online Account.
- TAC - Frank Agostino: Artificial Intelligence in Federal Tax Administration (Aug. 16) - How the IRS uses AI to identify and resolve cases, what confidentiality rules require, and what practitioners can build for free.
- TAC - Frank Agostino: The Digital Controversy Practice in 2026 (Jul. 28) - IRS online services, free practitioner resources, and secure AI tools - what changed in 2026.

7. Digital Assets & Crypto Reporting

Form 1099-DA, digital asset broker reporting, and crypto enforcement.

- Journal of Accountancy - IRS Warns Crypto Holders About Fake Compliance Portal Scam (Aug. 3) - Fraudsters mail letters directing crypto holders to a fake IRS-look-alike compliance portal.

8. Retirement Plans, RMDs & SECURE 2.0

DB plan funding, mortality tables, qualification lists, and retirement guidance.

- BDO - Designing a New ESOP: A Guide for Company Leaders (Jul. 29) - ESOP eligibility and vesting rules, plus the SECURE 2.0 Roth-contribution option.
- Notice 2026-44 (Aug. 3) - Corporate bond yield curve, Sec. 417(e)/430(h) segment rates for pension funding.
- IR-2026-89 (Aug. 7) - Notice 2026-48: intent to propose Saver's Match regs; 50% match up to $2,000, benefits begin 2028.
- IR-2026-91 (Aug. 12) - Notice 2026-49: standardized rollover forms and procedures for plan-to-plan and plan-to-IRA transfers; comments due Oct. 23.
- Current Federal Tax Developments - Standardizing Retirement Plan Rollovers Under SECURE 2.0: Notice 2026-49 (Aug. 12) - Technical analysis of the new rollover/trustee-transfer procedures.
- Current Federal Tax Developments - Treasury Proposes New Rules for Single-Employer DB Pension Funding (Aug. 19) - Technical analysis of proposed funding-rule regs for defined-benefit pension plans.
- Announcement 2026-15 (IRB 2026-35) - IRS timeline for opinion letters on defined contribution pre-approved plans.

- [Rev. Proc. 2026-30 (IRB 2026-35)] - Requires electronic submission (pay.gov, Form 15662) for employee-plan letter ruling requests.

9. International Tax & Cross-Border Issues

FATCA, FBAR, foreign filers, expat issues, and cross-border developments.

- T.D. 10050 (IRB 2026-32, Aug. 3) - Final regs modernize QDOT rules under Sec. 2056A for estates with noncitizen surviving spouses.
- Taishoff Law - "A Swiss Bialystok?" (SIH Partners LLLP / Explorer Partner Corp, 167 T.C. 8) (Aug. 6) - Precedential Tax Court opinion addressing an international/partnership tax issue.
- Caplin & Drysdale - Clark Armitage Weighs in on Transfer Pricing Median in Tax Notes (Aug. 11) - Cross-border disagreement on arm's-length median adjustment methodology.
- Current Federal Tax Developments - Treasury Proposes Substantive Sec. 987 Relief for CFCs (Aug. 13) - New CFC exemption election and inbound transaction safeguards under Sec. 987.
- Current Federal Tax Developments - Treasury's Excluded Property Sales Income Regulations Under Sec. 250 (Aug. 19) - Proposed FDII-related regs on excluded property sales income.
- Holland & Knight - The Knight Watch: Recent Developments Regarding the IRS and Puerto Rican Residency (Aug. 2026) - Analyzes Karakashian v. Commissioner; IRS denial of Act 60 bona fide residency under Sec. 937(a).

10. Tax Scams, Identity Theft & Fraud Prevention

Phishing, Dirty Dozen, identity theft alerts, and practitioner data security.

- IR-2026-85 (Aug. 4) - Security Summit week 2: phishing/spear-phishing tactics and the "Security Six" protections.
- IR-2026-92 (Aug. 18) - Reminder: practitioners need a Written Information Security Plan (Pub. 5708) under Gramm-Leach-Bliley.

11. Disaster Relief & Tax Relief

State-specific disaster relief and deadline postponement announcements.

- WV-2026-01 (Aug. 7) - Four West Virginia counties get filing/payment deadlines postponed to Feb. 1, 2027.
- NMI-2026-02 (Aug. 7) - Northern Mariana Islands taxpayers affected by Super Typhoon Bavi get deadlines postponed to Feb. 1, 2027.
- MS-2026-03 (Aug. 7) - Mississippi taxpayers affected by Tropical Storm Arthur get deadlines postponed to Feb. 1, 2027.

12. National Taxpayer Advocate & TIGTA Reports

Erin Collins's NTA Blog and TIGTA audit/inspection reports.

- NTA Blog - Giving Taxpayers a Voice in IRS Appeals Conferences (Jul. 23) - NTA backs a bill requiring taxpayer consent before non-Appeals IRS staff join Appeals conferences.
- TIGTA - Fiscal Year 2026 Statutory Review of Levies (2026-300-035) (Jul. 27) - Found levy-process gaps, including levies issued before taxpayers received proper notice of assessment.
- TIGTA - Assessment of FY2025 Compliance With Improper Payment Reporting Requirements (2026-400-039) (Jul. 27) - Flags systemic refundable-credit improper payments; urges legislative fixes and better data-sharing.
- TIGTA - FY2026 Review of Illegal Tax Protester and Similar Designations (2026-3S0-040) (Jul. 27) - Annual statutory check that the IRS isn't misusing "illegal tax protester"-type account designations.
- TIGTA - Actions Were Taken to Address Security Deficiencies at IRS Facilities (2026-IE-R011) (Jul. 29) - IRS addressed some physical-security gaps but needs to finalize funding for remaining fixes.
- TIGTA - Review of the IRS's Purchase Card Violations Report (2026-1S0-038) (Jul. 29) - TIGTA's periodic check on IRS employee purchase-card compliance and misuse controls.
- TIGTA - Implementation of Executive Order 14224, Designating English as the Official Language of the U.S. (2026-4S0-037) (Jul. 29) - Audit of the IRS's rollout of the English-only federal language executive order; no recommendations issued.
- TIGTA - A Cost-Benefit Analysis Is Needed for the Compliance Assurance Process (2026-308-036) (Aug. 5) - CAP program costs $10.7M/year, yet 83% of TY2023 cases remain unresolved, delaying tax certainty.
- TIGTA - FY2026 Statutory Review of Compliance With Legal Guidelines for Seizures of Taxpayers' Property (2026-300-043) (Aug. 12) - IRS was mostly compliant on seizures but failed to document harm risk to tenants in occupied homes.
- TIGTA - More Controls Could Help Prevent Unauthorized Access to Taxpayer Information (2026-IE-R013) (Aug. 12) - 17,000 employees on deferred resignation kept system access; 14,000 retained access to taxpayer data.

13. Conferences, CPE & Practitioner Events

Actual scheduled events only - conferences, CPE webinars, practitioner liaison meetings, and training programs with dates.

- Holland & Knight - Liens, Levies and When to Call a Lawyer (Aug. 25) - CPE-style seminar on the IRS collection notice sequence and lien/levy resolution tools.
- IRS Webinar - Foreign Filer Transmitter Control Code (TCC) Registration (Aug. 26) - IRS Stakeholder Liaison-forwarded webinar on the new Foreign Filer TCC registration system.
- 2026 IRS Nationwide Tax Forum - Orlando, FL (Sept. 1-3) - Up to 18 CE credits; registration currently shows sold out as of this writing.
- 2026 IRS Nationwide Tax Forum - San Diego, CA (Sept. 15-17) - Final city of the 2026 forum series; up to 18 CE credits, standard registration through Sept. 1.

14. Practitioner Articles, Commentary & Standing References

Article-form content - blog posts, podcasts, legislative analysis, and standing reference URLs.

- Fox Rothschild - No Points for Participation: Passive Activity Rules and Loss Limitations (Jul. 21) - Practitioner explainer on passive activity loss rules and material-participation limits.
- TAC - Frank Agostino: The Employer's ITIN Questions - Benefits, Firing, and the Incorporation Demand (Aug. 2026) - Second in a four-part series on employer obligations and risks when workers use an ITIN.
- TAC - Frank Agostino: The Tax Consequences of an ITIN (Aug. 2026) - How tax treatment differs for ITIN holders compared to SSN holders.
- TAC - Frank Agostino: The Employer's ITIN Questions - Paying the Wages and Reporting Them (Aug. 2026) - Wage-payment and information-reporting mechanics for employees who hold an ITIN.
- TAC - Frank Agostino: NIL Tax Compliance, Part II (Aug. 8) - What's deductible, what isn't, and who pays the tax on college athlete name-image-likeness payments.
- Fox Rothschild - The Growing Business of Sports: A Tax Playbook Review (Jul. 27) - Reviews federal tax policy issues in pro sports following a House Ways & Means hearing.
- Kostelanetz LLP - Melissa Wiley Interviewed on ABA's People in Tax Podcast (Jul. 29) - Kostelanetz partner discusses IRC fluency and negotiating tactics with government investigators.
- Jack Townsend - Report on CI Chief's Discussion on the State of IRS CI (Jul. 29) - IRS-CI Chief details AI detection tools and enforcement priorities amid staffing cuts.
- Jack Townsend - 2026 Federal Tax Procedure Book, Student and Practitioner Editions (Aug. 4) - Updated 2026 editions of Townsend's Federal Tax Procedure treatise released on SSRN.
- BDO - Proposed Tax-Exempt Transparency Rules Could Reshape Nonprofit Reporting Requirements (Aug. 5) - Pending Ways & Means bills would add Form 990 foreign-funding disclosure and new excise taxes.
- Jack Townsend - DOJ Formally Assigns Criminal Tax Functions to National Fraud Enforcement Division (Aug. 18) - DOJ final rule centralizes all criminal tax prosecution authority in a new fraud division.
- Journal of Accountancy - IRS Staffing Cuts Delayed Paper Returns and Refunds, Report Says (Aug. 12) - TIGTA-sourced report: workforce and technology issues delayed paper filers and refund checks.

Prepared for the 8/24/2026 NYCPA Relations with the IRS Committee Meeting

Don't forget to sign-up for our capstone event – Meet the IRS – January 20, 2027

This list was compiled with the assistance of artificial intelligence; independent verification is recommended.