From:

*W&I M&P TFP PRA Comments

Cc:

Subject: [EXT] OMB Number 1545–2316—Application for Employee Retention Credit (ERC) Voluntary Disclosure Program

Date: Tuesday, April 23, 2024 1:04:20 PM

Attachments:

Internal Revenue Service, Room 6526 1111 Constitution Ave. NW Washington, DC 20224

Dear Andres,

On behalf of alliantgroup and pursuant to the Federal Register Notice and Request for Comments regarding Form 15434, I wish to submit the following:

- 1. There is an error with the signature section. The box in the signature panel under "Your Name" gets auto populated by what is put in part 1 under taxpayer's name. The box requests the "Signer" to "Print/Type" their name, however the box is already prepopulated with the Entity name and cannot be filled in by the signer of the form.
- 2. When submitting the form, using the online upload tool it is concerning from a taxpayer perspective that we do not get any confirmation of when it has been accepted in the IRS and what documents the IRS received. All we see when we submit the documents is a generic "your documents have been successfully uploaded". If the burden is on the taxpayer to prove that these documents were submitted, we have nothing but testimony to really back up what we are submitting to the IRS for VDP.

Pocumentation Upload Tool Your documents have been successfully uploaded. You may be contacted at a future date regarding your response. You should allow at least 30 days for a reply from the IRS. EXIT SUBMIT ANOTHER RESPONSE

I hope that these comments and observations are useful to improve Form 15434 and the application process for IRS ERC Voluntary Disclosure Program.

Kind Regards,

Donald

Senior Technical Advisor

alliantgroup

www.alliantgroup.com

Strengthening American Businesses Is Our Mission