

Sarah Hall Ingram serves as the Director of the Affordable Care Act Office under the Deputy Commissioner for Services and Enforcement. Ms. Ingram has been leading the office since December 2010. She coordinates ACA implementation efforts across the business divisions, and collaborates with ACA offices in Information Technology, Chief Counsel, and Data Safeguards on the overall IRS implementation of the tax provisions of the ACA.

Before this assignment, Ms. Ingram served as the Commissioner of the Tax Exempt and Government Entities Division beginning in Spring 2009, overseeing offices administering the tax law governing employee retirement plans, tax-exempt organizations, tax-exempt bonds, Indian tribal governments, and federal, state and local governments. From 2006 to 2009, she served as Chief of Appeals, where she was responsible for overseeing the operations of the administrative forum for taxpayers contesting an IRS compliance action. From 2004 to 2006, she was the Deputy Commissioner, TE/GE, after serving as Division Counsel/Associate Chief Counsel (TE/GE) from 1999 to 2004.

Ms. Ingram began her IRS career in the former Tax Litigation Division in 1982 and served, successively, as Employee Plans Litigation Counsel, Special Counsel to the Chief Counsel and, starting in 1994, Associate Chief Counsel (Employee Benefits and Exempt Organizations). In 1999, she was appointed to the new position of Division Counsel/Associate Chief Counsel (TE/GE), overseeing the provision of legal services to the TE/GE Division and its customers, as well as other parts of the IRS.

Sarah is a graduate of Yale University and received her law degree from Georgetown University Law Center. She is a member of the Bar of the District of Columbia.