

**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
November 19, 2020**

**Designated Federal Official (DFO)**

- Terrie English TAP Director

**Members Present**

- Laurie Brock Chair, Internal Communications Committee (ICC)
- Tracy Bunner Chair, Notices and Correspondence
- Lindsey Funair Chair, Taxpayer Communications Committee
- Phillip “Phil” Kleiber National TAP Chair
- Robert “Bob” Moretti National TAP Vice-Chair
- Andrea Price Chair, Toll-Free Phone Lines Committee
- Stephen Selden Chair, Tax Forms and Publications Committee
- Nina Tross Chair, Taxpayer Assistant Centers Committee (Absent)
- Cheryl Williams Chair, Special Projects Committee

**Visiting Members**

- Martha Lewis Member, Tax Forms and Publications Committee

**Staff**

- Lisa Billups Program Analyst
- Kevin Brown Management Assistant
- Conchata Holloway Program Analyst
- Cedric Jeans TAP East Chief
- Susan Jimerson TAP West Chief
- Gilbert Martinez Program Analyst
- Rosalind Matherne Program Analyst
- Matthew O’Sullivan Program Analyst
- Robert Rosalia Program Analyst
- Antoinette “Toni” Ross Program Analyst
- Fred Smith Program Analyst
- **Debra Awalt** Program Analyst Wage and Investment (W&I)
- Michael Odom Program Analyst W&I
- Sheila Andrews Deputy Executive Director, Communications, Stakeholder Liaison and Online Services (CSO)
- Cynthia “Cindy” Jones Supervisor Program Analyst W&I

**Members of The Public**

None

## **Roll Call**

Quorum was met for the meeting.

## **Welcome, Review Agenda**

English welcomed everyone and opened the call at 1:30pm ET. Kleiber reviewed the agenda.

## **DFO/National Office Update**

English welcomed everyone and thanked them for all their efforts this year. English reminded the committee next year will likely be virtual, and the staff really appreciates how the committee worked under these difficult circumstances. English quoted, "One of the greatest gifts you can give is your time." Author Unknown, while thanking the members for giving their time for the TAP this year. English also thanked our partners with the IRS and the entire TAP staff for their efforts this year.

Andrews commended the JC and TAP for their diligence, and leadership, in the midst of the pandemic and all the challenges and hurdles we faced. Andrews thanked the TAP staff for their efforts this year also.

## **TAP Managers Update**

Jimerson thanked the panel for their effort this year. Jimerson reported the December newsletter is pending. The mentorship program still has a meeting to redesign this program and the name may change. Jimerson thanked her staff for all their support.

Jeans thanked his staff and the members for a successful year despite the challenges we faced. Jeans reminded members to take the end of the year survey to help improve TAP next year.

## **Approval of September 24, 2020 JC Meeting Minutes**

Brock motioned; Bunner seconded

**Action:** Minutes approved as submitted.

## **TAP Chair Report**

Kleiber quoted Woody Allen, "80 percent of life is showing up." Kleiber thanked the committee for showing up and do great work they did this year. Kleiber spoke about joining a number of calls this month and about the extraordinary work by committees. A response to the Chair annual reports will be back by November 27, 2020. Kleiber reminded the committee the ballots are due midnight tomorrow with the results next Tuesday, November 24, 2020.

## **TAP Vice Chair Report**

Moretti reported deadline for Economic Impact Payment (EIP) is Saturday, November 21, 2020, 3pm ET. You can continue outreach before we meet back up next year. Moretti asked to properly note this in the activity report documents. Please add the historical data for comments on recurring outreach activities. WebEx may be a tool to use for virtual outreach events.

## Public Comments

None

## **Project Committee Review/Activities**

### Special Projects

**Issue 43741** No Electronic Filing for Foreign Spouse. This referral seeks to allow taxpayers with non-resident alien spouses to file electronically. The Taxpayer Bill Of Rights (TBOR) affected are The Right to Quality Service and the Right to a Fair and Just Tax System. Williams motioned; Funair seconded.

**Action** Issue elevated to IRS for consideration

**Issue 43807** Facilitating Payments to IRS by overseas taxpayers. This referral seeks to do the following:

1. Enable the Electronic Federal Tax Payment System (EFTPS) to send PIN numbers to addresses outside the United States;
2. Enable the EFTPS system to allow overseas taxpayers to have consistent and reliable access, including with an overseas address;
3. Make payment by debit card a reliable means for overseas taxpayers to make payments to the IRS (for no fee or for a de minimis fixed fee);
4. Enable overseas taxpayers to effect payment by credit card for no fee or for a de minimis fixed fee; and
5. Enable overseas taxpayers to pay the IRS via international bank transfer using the Swift/IBAN system, for no fee or for a de minimis fixed fee.

Williams motioned; Brock seconded.

**Action:** Issue elevated to IRS for consideration

**Issue 43808** Non-US Banks not Processing US Checks. This referral seeks a direct deposit or debit card to make it easier for overseas taxpayers to receive money from the IRS. The TBOR affected: The Right to Quality Service; The right to Pay No More than the Correct Amount of Tax; and The Right to a Fair and Just Tax System. Williams motioned; Selden seconded. Funair opposed based on issues with prepaid debit card requirements; majority consensus approved.

**Action:** Issue elevated to IRS for consideration

### Toll-Free Lines

Price presented **Issue 42231** IRS Telephone number should be listed on 1040 Instructions. This referral seeks to have the 1 (800) 829-1040 be included for forms 1040 and 1040SR. The TBOR affected is The Right to Be Informed and The Right to Quality Service. Price motioned; Brock seconded

**Action:** Issue elevated to IRS for consideration

### Tax Forms and Publications

Selden presented:

**Issue 39879** Instructions to Form 2848 regarding Designation of

Partnership Representative. This referral seeks to fix the language in the form and help taxpayers to use the form for this process. Selden motioned; Funair seconded.

**Action:** Issue elevated to IRS for consideration

**Issue 43628-** Form13614 Intake/interview sheet form TAC return preparation assistance.

This referral seeks to change the reference from daytime telephone to best contact number and move email address section from page three to page one. Selden motioned; Tross seconded

**Action:** Issue elevated to IRS for consideration

### **Taxpayer Assistance Center Improvements**

Tross presented **Issue 40462** Standstill with Transcript and Innocent Spouse. This referral seeks to provide for a secondary address for transcript or communications for the taxpayer's protection. Tross motioned; Funair seconded.

**Action:** Issue elevated to IRS for consideration

### **Notices and Correspondence**

Bunner presented **Issue 40117**-Letter 2645C. This referral seeks to include SSNs with the year payments are being made to be consistent with other forms for payments. Bunner motioned; Tross seconded.

**Action:** Issue elevated to IRS for consideration

**Issue 43572** Letter 3219A Notice of Deficiency- This referral seeks to emphasize the need for a petition and the deadline to contest this letter. The payment/fee required should be clearly noted to taxpayers since the petition does not relieve this debt. The language should be clearer on this form for the taxpayer. The TBOR affected is The Right to Pay No More than the Correct Amount of Tax and The Right to Be Informed. Bunner motioned, Tross seconded.

**Action:** Issue elevated to IRS for consideration

**Issue 43678** Letter 5071C and Letter 4883C. This referral seeks to show all addresses for local offices the taxpayers in rural areas can visit to verify information. This also seeks to make the letter more definitive about why the taxpayer is receiving this notice, so taxpayers are aware of the urgency of this letter. Adding "if filed" options for taxpayers. This referral further seeks to make it easier for Power of Attorneys (POA) to address issues to for the taxpayer issues. Have specific questions or requirements for the POA to be able to address these issues like documents since taxpayers do have The Right to Retain Representation.

The form should also be changed from "If you have somebody to assist you on the call or present..." If there is a valid Form 2848 on file. There should be a web address and to add TIN instead of SSN. Bunner motioned; Funair seconded.

**Action:** Issue elevated to IRS for consideration

### **Taxpayer Communications**

Funair presented **Issue 43838** Provide a link to Publication 4019 on the "third-party authorization purpose" page. Holloway explained that the previous **issue 40643** was initially going to be rebutted, but due to the IRS agreeing with the issue, the current issue came forward as a new issue. This referral seeks to educate taxpayers on the appropriate use of and the differences between Forms 2848 and 8821. To accomplish this, the referrals seeks to provide a link to the

Publication 4019 and to provide the chart on Page 2 of the Publication 4019 that shows the difference in the types of authorizations. Funair motioned; Bunner seconded

**Action: Issue elevated to IRS for consideration**

### **Internal Communications Committee**

Brock reported the November newsletter was successful. The final newsletter will be on December 7, 2020. Brock is hoping activity reports come in sooner to provide the most current information in the final newsletter. We are awaiting new website testing. Brock will be bridging Facebook administrator until next year.

### **Round Table**

Williams thanked Kleiber for his quiet leadership.

### **Closing**

English asked members to us their cameras for tomorrow's meeting. English closed the call at 2:48 ET closed.

**Next Joint Committee Meeting TBD**

**These minutes have been approved and certified by the committee chairperson.**