

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
May 27, 2021**

Designated Federal Official (DFO)

- Susan Jimerson TAP West Chief

Members Present

- Laurie Brock Chair, Special Projects Committee
- Jim Buttonow Chair, Taxpayer Communications Committee
- Bradford Folta Chair, Notices and Correspondence Committee
- Martha Lewis Chair, Tax Forms and Publications Committee
- Eugene "Gene" Lillie Chair, Taxpayer Assistant Centers Committee (TAC)
- Robert "Bob" Moretti National TAP Chair
- Lacy Rice Chair, Toll-Free Phone Lines Committee
- Christine "Chris" Scott Chair, Internal Communications Committee (ICC)
- Nina Tross National TAP Vice-Chair

Visiting Members

- Andrea Price Member, Toll Free Phone Lines Committee

Staff

- Kevin Brown Management Assistant
- Cedric Jeans TAP East 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
- Sheila Andrews Program Manager Communications, Stakeholder Liaison and Online Services (CSO)
- Ramona Bailey Program Analyst Small Business/Self-Employed (SBSE)
- Debra "Debbie" Awalt Program Analyst Wage and Investment (W&I)
- Cynthia "Cindy" Jones Supervisor Program Analyst W&I
- Michael Odom Program Analyst W&I

Members of The Public

None

Welcome

Jimerson welcomed everyone and opened the call at 1:30pm ET. Moretti reviewed the agenda.

Roll Call

Quorum was met for the meeting.

DFO/National Office Update/TAP West

Jimerson thanked all who attended the focus group on May 20, 2021 with Case Advocacy. The All TAP quarterly meeting will be on June 17, 2021 at 1:00pm ET. The recruitment period has been extended to June 1, 2021. Please get the word out to states we are recruiting in using all recruitment materials and any social media options you can. The tax forums will be from July 20, 2021 through August 19, 2021. Get your name to Fred Smith by June 1, 2021.

TAP Managers Update

Jeans reported Matthew Kinley was removed from the Special Projects committee due to attendance.

Andrews thanked everyone for all the hard work that you do. Andrews and Maryclaire Ramsey continue to remind everyone in the Taxpayer Advocate Services (TAS) that TAP is here and available for grassroots efforts. The National Taxpayer Advocate (NTA) June report to Congress is scheduled to be released on June 23, 2021, but it is subject to change.

Approval of April 22, 2021 JC Meeting Minutes

There were several edits and corrections to the minutes. Scott motioned; Tross seconded

Action: Minutes approved as amended.

TAP Chair Report

Moretti spoke about the diversity of TAP membership and highlighted the Asian Pacific Island American Month. This diversity is promoted throughout the IRS.

Moretti spoke about places we are recruiting from and encouraged members to send the TAP recruitment information with the link to www.improveirs.org. It is also on www.irs.gov. Andrews added TAS is doing social media pushes for the TAP recruitment also.

Moretti spoke about an enhanced online account issue 49525. Special Projects will present this issue and we hope to vote on it by June 24, 2021. This referral will be from all TAP members. There was a focus group that met last week for the underserved community of Native Americans and TAP was asked for our input for this group. Share any successes or ideas on this topic with your analyst.

TAP Vice Chair Report

Tross spoke about the last outreach meeting there is a lot of outreach being done by all the committees. She hopes to keep getting the news out about TAP. Tross encouraged sharing outreach information with TAP membership with anything you are doing. One member has a global reach to Americans not living in the US. Community events are good options. The

Facebook group will become a page and the TAP will need to like and share this page once this happens.

Public Comments

None

Project Committee Review/Activities

Special Projects

Brock reported:

Issues- 42690 IRS Instructions on Where to File Taxes.

Clarify IRS instructions pertaining to where tax returns should be sent when using a private delivery service such as FedEx or DHL. Brock motioned; Folta seconded

Action: Issue elevated to IRS for consideration

43798- Online Tax System for Taxpayers Abroad

The IRS must assure that overseas taxpayers have access to free e-filing programs that are designed to accommodate overseas taxpayers, an already chronically underserved population. The referral may need to change from one free e-file program that is designed to accessibility for overseas taxpayers having access to e-file.

The referral was changed to recommend:

The recommendation is that the IRS must assure overseas taxpayers have the same accessibility to the (the development of at least one Free) e-file program that is designed to accommodate overseas taxpayers. The IRS should work with its e-file partners to remove barriers and expand access to overseas taxpayers. Brock motioned; Rice seconded

Action: Issue elevated to IRS for consideration

43867- Impossible to Get an Individual Taxpayer Identification Number (ITIN)

Overseas taxpayers face formidable obstacles in obtaining/renewing ITINs for their Nonresident Aliens (NRA) spouses and dependents who are eligible for them. Domestic taxpayers do not face these obstacles.

The project statement was cleaned up for the referral to read easier.

Brock motioned; Scott seconded.

Action: Issue elevated to IRS for consideration

Tax Forms and Publications

M. Lewis presented Issue 43449- 2019 Form 1099-DIV (Dividend and Distributions)

The taxpayer's 1099-DIV shows a small amount in Box 5. Taxpayer decided that the amount was too small to bother taking time to complete Form 8995. Just as Line 6 of Form 1040 provides for a simple entry of capital gain without requiring Schedule D, the taxpayer is asking whether Line 10 of Form 1040 could also have a similar option for that deduction under straightforward circumstances. Lewis motioned; Folta seconded

Action: Issue elevated to IRS for consideration

Issues 49511- PPP Loan Forgiveness Creates Ambiguity on Schedule B
Subcommittee 2 decided to create this issue based upon research on Issue 43805. They identified a question on the Schedule B that could be answered differently based upon the creation of the Paycheck Protection Program (PPP) loan forgiveness program. For the purpose of this form, the PPP is not considered a debt. The subcommittee wants to give clear guidance on the issue. Lewis motioned; Buttonow seconded.

Action: Issue elevated to IRS for consideration

Submitted a Rebuttal for Issue 41750, Form 2210-F - Underpayment of Estimated Tax by Farmers and Fisherman.

Notices and Correspondence

Folta presented: Referral Issue 49524 LT3541 & LT3541A

Letters and Notices are tax account-related, public-use correspondence created because of an account-related activity or condition. Within these letters, this document is not formatted properly and needs to be fixed as soon as possible.

Action: Issue elevated to IRS for consideration

Subcommittee 1 is working rebuttal for Issue 43678 deceased taxpayers or Power of Attorneys (POAs). This is much more difficult for POAs than it should be.

Issue 43678 Rebuttal was sent, a response was received and accepted. Submitted a Rebuttal for Issue 43572, CP 3219A Notice of Deficiency .

Toll Free Phone Lines

Rice reported working with W&I on a Natural language pilot and the callback project at this time.

Taxpayer Assistance Center Improvements

O'Sullivan reported sending a rebuttal to the IRS for the transcripts and innocent spouse issue. They are working on an issue reporting out on the Volunteer Income Tax Assistance (VITA) product review and PowerPoint displays that run at the TAC offices.

Submitted a Rebuttal for Issue 40462, Standstill with Transcript and Innocent Spouse.

Taxpayer Communications

Buttonow reported working three new issues:

- Closing of the Fresno tax processing center.
- Working to get written payoff calculator.
- Taxpayers continue to report struggles to get in touch with the IRS.

Internal Communications Committee

Scott reported discussing switching from a Facebook group to a page. Thank you for the articles for the newsletter. Encourage members to send comments and suggestions for the www.tapspace.org user guide.

Round Table

M. Lewis spoke about six IRS responses and thanked the IRS for the clarity in these responses. Folta spoke highly about the collaboration from the IRS and working with other TAP committees. Moretti thanked Ross and Jeans for their assistance on the common online issue approach to address these types of issues. Brock shared address change being available online would be a good addition to online account options. Rice wondered can we use the Facebook group by making it private and just sharing outreach in this group. They are trying to develop something like this on www.tapspace.org. Awalt commented that the change of address will be available for individuals starting in fiscal year 2022.

Action Items:

Closing

Jimerson thanked everyone on the call. Encouraged everyone to continue with outreach and closed the meeting at 2:58pm ET.

Next Joint Committee Meeting June 24, 2021 at 1:30pm ET

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