

**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
August 26, 2021**

**Designated Federal Official (DFO)**

- Terrie English TAP Director

**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**

- Felecia Dixon Vice-Chair, Notices and Correspondence Committee
- Andrea Price Member, Toll-Free Phone Lines Committee

**Staff**

- Lisa Billups Program Analyst
- Kevin Brown Management Assistant
- Conchata Holloway Program Analyst
- Cedric Jeans TAP East Chief
- Susan Jimerson TAP West Chief
- Rosalind Matherne Program Analyst
- Matthew O'Sullivan Program Analyst
- Robert Rosalia Program Analyst
- Debra "Debbie" Awalt Program Analyst Wages and Investment (W&I)
- Ramona Bailey Program Analyst Small Business/Self-Employed (SBSE)
- James Bellinger Program Analyst W&I
- Tamikio Bohler Program Analyst W&I

**Members of The Public**

None

**Welcome**

English 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**

English thanked the committee for all the information that was shared over the last two days. English recognized that some of the suggestions are already being implemented by the committee National Chair Moretti.

### **TAP Managers Update**

Jimerson reported her committees presenting several referrals today along with a few others being worked before the TAP year ends.

Jeans recognized Women's Equality Day for all the women working hard on this committee.

### **Approval of July 22, 2021 JC Meeting Minutes**

There were several edits and corrections to the minutes. Folta motioned; Brock seconded.

**Action: Minutes approved as amended.**

### **TAP Chair Report**

Moretti spoke of several meetings coming up such as:

- The homeless focus group coming up.
- Starting Annual Report soon. Rosalia gave an overview yesterday.
- TAP member survey coming up soon.
- Felicia Dixson was selected as the Election Officer.

### **TAP Vice Chair Report**

Tross spoke about the newsletter article with a focus on activity reports. Please encourage your members to turn their reports in and continue to do outreach. Tross reminded members of volunteer efforts after TAP.

### **Public Comments**

None

### **Project Committee Review/Activities**

#### **Tax Forms and Publications**

Lewis presented:

Issue 48321 Section 218 Agreement SSA- This issue seeks to resolve the issues with government employees misclassified as independent contractors and causing tax issues that can be avoided. Lewis motioned; Scott seconded.

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

Issue 49613 Social Security Benefits Worksheet lines 5a and 5b- This referral seeks to correct many complicated parts of this form to make it easier for taxpayers who have to calculate the taxable portion of social security income on this form. Lewis motioned; Folta seconded.

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

Issue 49976 Misclassification of Bonus Money- This referral seeks to clarify this on the form for taxpayers to easily understand how this should be considered on their taxes. Lewis motioned; Scott seconded.

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

Issue 49996 Form 1099-R- This issue seeks to add a start date to the form to allow taxpayers to correctly calculate the taxable portion of their annuity when the issuer of the 1099-R has not done so. Lewis motioned; Brock seconded.

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

Issue 50131 Fillable Form 941- This referral seeks to have Employer Identification Number (EIN), name and address information repeated automatically carry forward throughout this fillable form making it easier for taxpayers to complete this form properly and accurately. Lewis motioned; Folta seconded.

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

The committee received five responses from the IRS and have submitted rebuttals for two of them.

### **Special Projects**

Brock reported:

Project Referral

Issue 48551 Unequal Treatment of International Taxpayers

This issue seeks the address the many problems that taxpayers outside of the geographical US location. Many of these issues stem cause unnecessary taxpayer burdens because:

- They don't have a way to make toll-free phone calls.
- No access to TACs.
- Can't access knowledgeable agents about international tax issues.
- Some of these taxpayers don't have US phones or debt so they cannot E-file.
- Long delays getting and sending correspondence via the US Postal service.

Rice inquired if there could be an Ad Hoc committee to handle issues like that. Brock explained that the Special Projects committee was stood up to handle these very issues. Lewis suggested a designated area focusing on international taxpayers. Awalt spoke about the Large Business and International (LB&I) is the unit that addresses some issues like this. These issues were discussed in great detail since many overseas taxpayers are experiencing issues that need to be addressed and the process for them should be simplified. Awalt reported that the authentication process is being changed to make it easier for the international taxpayers to gain access to the online accounts at this time.

The format of the referral was changed to include nine separate recommendations. There was a formatting change by putting some of the information into bullet points for each nine per Buttonow's suggestion. Brock motioned; Rice seconded.

**Action:** Issue elevated, as amended, to the IRS for consideration.

Issue 48702 Eliminate Third Parties Tax Preparation

This issue seeks to allow the taxpayer to prepare their taxes directly with the IRS instead of using third-party software for this process, so this is actually free to taxpayers.

A Subject Matter Expert (SME) suggested before moving this referral forward. Item number two of this referral needs to be rethought. Moretti asked the committee to share any additional suggestions with Brock via email before the next committee meeting on September 9, 2021.

**Action:** Issue tabled until SME and research are completed.

Brock reported reviewing a rebuttal response just received for their next meeting.

### **Taxpayer Communications**

Buttonow reported:

Issue 36435 Penalty Relief Awareness (First Time Abatement)

This issue seeks to increase penalty relief awareness. The recommendations are:

- Automatically approve first-time penalty relief to taxpayers who qualify.
- Change the policy only allowing one-time relief for taxpayers who may have used this for penalties that happened through no fault of their own.
- Add this option on [www.irs.gov](http://www.irs.gov) for increased awareness.
- Change the terminology to relief for easier understanding.
- Provide real-life language so taxpayers understand if they qualify for this relief.

Buttonow motioned; Lewis seconded.

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

Buttonow reported work with the Special Projects committee concerning some online issues. Buttonow will be invited to the committee meeting. The analysts will work on making this happen.

### **Internal Communications Committee**

Scott reported:

Finalizing [www.tapspace.org](http://www.tapspace.org) user guide.

Still changing the Facebook group to page and closing down the group.

We now have an Instagram page; Scott provided the password to the committee.

### **Taxpayer Assistance Center Improvements**

Lillie reported being close on issue 44274 VITA Product Review. They are working on Issue 44436 Oil and Gas Annuities. Issue 41122 about a particular TAP office that has yet to reopen is being worked on.

### **Toll-Free Phone Lines**

Rice reported one member stepping down. They had a change with a subcommittee lead. The members are getting their activity reports in very well. They are working on a few issues currently that should be ready for the next JC meeting.

### **Notices and Correspondence**

Folta reported:

- Working on several issues.
- Combined subcommittee into one working committee.
- They are encouraging members to submit activity reports.

### **Round Table**

Price thanked the committee for allowing her to join these meetings and spoke highly about how the JC continues to get stuff done.

### **Action Items:**

- July 22, 2021 minutes approved for posting.
- Felecia Dixson selected as the Election Official.
- Issues 48321; 49613; 49976; 49996; and 50131 elevated to IRS from Tax Forms & Publications. (5)
- Issues 48551 elevated to IRS from Special Projects. Issue 48702 going back to committee.
- Issue 36435 elevated from Taxpayer Communications.
- Send recommendations to Brock concerning the issue tabled back to the committee.

### **Closing**

English thanked everyone for a great meeting. English closed the meeting at 2:58pm ET.

**Next Joint Committee Meeting September 23, 2021 at 1:30pm ET**