

**Tax Forms & Publications Committee (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Thursday, March 31, 2022**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Chief

Members Present

- | | | |
|---------------------------|----------------------|-----------------|
| • Tor Daley | Anchorage, AK | Member |
| • Joseph Edelen | Vermillion, SD | Member |
| • Kameelah Guthridge | Columbus, OH | Member |
| • Charles Harvey | Albany, NY | Member |
| • Martha Lewis | Colorado Springs, CO | Member |
| • Jean Miller | Middletown, CT | Member |
| • Kimberly Pederzani | Barrington, IL | Member (Absent) |
| • Christine Scott | Kapaa, HI | Chair |
| • Patricia "Pat" Thompson | Providence, RI | Vice-Chair |
| • Lucinda Weigel | Vienna, VA | Member |

Staff

- | | |
|--------------------------|--|
| • Kevin Brown | TAP Management Assistant |
| • Terrie English | TAP Director |
| • Susan Jimerson | TAP West Chief |
| • Robert Rosalia | TAP Program Analyst |
| • Antoinette "Toni" Ross | TAP Program Analyst |
| • Fred N. Smith, Jr. | TAP Program Analyst |
| • Leslie Henley | Wage and Investments (W&I) Program Analyst |
| • Aphillia "Lee" Hughes | W&I Program Analyst |
| • Michael Odom | W&I Program Analyst |
| • Schenita Thornton | W&I Program Analyst |

Public Participants

None

Self-Introductions/Roll Call

Jeans opened the meeting at 2:00pm ET and quorum was met.

Everyone on the call introduced themselves and shared a little bit about themselves.

Jeans explained that our meetings are open to the public allowing for feedback from the taxpayers. Jeans told the committee to complete their new member checklist and alert the staff if they did not receive it.

TAP Meeting Procedures

Smith reviewed the meeting procedures with the committee, so they are effective and efficient.

- **Ground Rules**

Please be respectful of how we disagree at all times.

- **Telephone & E-Mail Etiquette**

Smith recommended that the new members set up separate e-mail accounts specifically for TAP business to not have their personal e-mails bombarded with TAP-related business. Once this is done, members are encouraged to share the new e-mail address with the committee analyst. When discussing TAP business, we need to Carbon Copy (CC) the TAP e-mail address at: TaxpayerAdvocacyPanel@irs.gov. Our meetings are currently being held via WebEx for the visual portion, we have a conference line with an access code that is included in every meeting invite for the audio portion. Please try to arrive five minutes before each meeting. Please identify yourself, so we know who is speaking.

Please minimize sidebar conversations, so we do not get distracted. Please use your mute button if you have to communicate outside of the meeting. Be mindful of hold music for those members who are using business phones. It is ok if you have to hang up and join the call later, so we do not interrupt the meetings.

Please participate and don't get discouraged as we will have some of our work accepted, and some of our work will be rejected by the IRS. Please refrain from using the "Reply All" unless it is absolutely necessary to respect others' time and be courteous and respectful to everyone's time. Each full committee meeting will have an agenda, but the subcommittee meetings may only have a direction which will be in the e-mail and the pre-reads.

- **Minutes/Minutes Approval**

Each committee will review prior meeting minutes and approve them.

- **Establish Quorum & Consensus**

Quorum is half the committee member count plus one. Consensus is a majority of votes with none or a small amount of nays.

- **Agenda & Pre-Read Information**

The pre-reads and the agenda will go out about a week before each meeting. Please review these documents, so you are ready to contribute to the meeting right away.

- **Activity Reports/Time Reporting**

The activity report is located on www.tapspace.org to add ALL TAP activities. There will be a profile and a check sheet to complete to gain access to this site. We have historical data also on www.Improveirs.org, and we have IRS as a point for information.

- **Methods of Communication**

Phone calls, e-mails, and WebEx for now. WebEx is used for the visual part of our meetings, while the conference line is used for the audio portion of our meetings. We may convert to Microsoft Teams in the future, but we will keep the committee informed about this.

TAP Leadership

Smith discussed the leadership with the committee and what being a leader means. Lewis shared her experience with being a chair and some of its responsibilities and encouraged all members to consider joining the TAP leadership. Smith explained that each committee has a Chair, Vice-Chair, subcommittee leads, and Ad Hoc committees. The Chair keeps members engaged, represents the committee at the Joint Committee (JC) meeting, and works with everyone on the committee to get the committee's work done. The Vice-Chair backs up the Chair and is the lead on outreach and a part of the Outreach Committee.

Nominations and Election Process (Chair/Vice-Chair)

- Nominate Candidates

Scott self-nominated for Chair

Thompson self-nominated for Vice-Chair

- Self-Introduction/Bios

N/A

- Voting

Edelen moved that the nominations cease and a unanimous ballot be cast for both positions. With no objections, both nominees assume their roles.

Chair- Christine Scott

Pat Thompson- Vice Chair

Approval of Minutes

November 10, 2021, minutes. Edelen motioned; Lewis seconded.

Action: November minutes approved as corrected.

TAP Workflow/Screening discussion

Smith reviewed, via PowerPoint, the TAP workflow process. Smith also discussed screening issues and how they can become projects for the committee to work.

Smith defined an issue as any idea, suggestion or identified problem. Outreach can be any conversation you have with anyone who brings up an issue. Many issues come from outreach, our toll-free line, by mail, the IRS, and our website, www.improveirs.org.

There is an area for the public to upload issues that are screened by the screening committees. The committee reviews these issues and helps to determine if an issue is going to improve service, customer satisfaction, reduce burdens, promote taxpayer equity or is a systemic issue. Smith explained that we do not take on compliance, tax enforcement, legislative, state issues or individual issues. Once an issue is discovered, it is presented to the full committee. The committee can put it in the Parking Lot, work the issue, do more research, drop the issue, or transfer it to another committee that is better suited to address it.

If an issue is worked on by the committee, it can become a project, and if we need more information, a Subject Matter Expert (SME) may be needed for research. The committee can then formulate recommendations to resolve the issue with recommendations. Once completed, the issue has to go through Quality Review (QR); then Systemic Advocacy (SA) and the Attorney Advisors (AA); then the JC; the JC reviews and votes to elevate it to the IRS or send it back to the committee.

Once a referral is elevated to the IRS, the IRS has 45 days to respond to our recommendations. The responses can be adopted, non-adopted, partially adopted or under consideration. Once we receive the response, we can either accept them or rebut them. If a rebuttal is necessary, this committee notifies the JC we are rebutting an IRS response, and then we elevate the rebuttal directly to the IRS. The last option we have is to include a final message in the Annual Report if we have an issue that still is not accepted by the IRS.

Establishment of Sub Committees and Meeting Dates

- Committee Monthly Meeting
Second Tuesday 1:00pm EST

- Subcommittee 1
First Thursday 3:00pm EST

Joe Edelen; Tor Daley; Charles Harvey; Martha Lewis; and Jean Miller

- Subcommittee 2
First Tuesday at 3:00pm EST

Kameelah Guthridge; Kimberly Pederzani; Christine Scott; Pat Thompson; and Lucinda Weigel

- Outreach (Vice-Chair)
Thompson

- Screening Members
Tor Daley; Lucinda Weigel; and Kameelah Guthridge

- Quality (QR)
Jean Miller, Kameelah Guthridge, with assistance from Christine Scott

- Internal Communications

Martha Lewis, for now, she intends to assist a new member in this role.

Review Of IRS Responses

- **Issue 48321** - Section 218 Agreement SSA- **Response Accepted**
- **Issue 44396** - Schedule LEP Notice 1445 **Response Accepted**
- **Issue 48596** - Form 1040 SR, line 38 “Estimated Tax Penalty”- **Response Accepted**. Weigel motioned; Thompson seconded
- **Issue 49976** - Forms and Pubs- **Response Accepted**
- **Issue 49996** - Form 1099- **Response Accepted**
- **Issue 50439** - Form W4, Employee’s Withholding Certificate- **Response Partially Accepted and reviewing IDs 2168 and 2169.**
- **Issue 50966** - F1040 Review for 2021 Filing Season- **Response Accepted** on first two IDs (Awaiting response on the last two recommendations that are currently under consideration.)
- **Issue 50226** - Ad-Hoc Joint Project - Form 944- Vote to **Partially Accepted** and rebutting IDs 2171 and 2175 was eight to one, Edelen voted no. (This response will go back to the subcommittee with a request for an SME to assist.)
- **Issue 51076** - Instructions for Schedule SE (Form 1040)- **Response Accepted**
- **Issue 51077** - Instructions for Schedule C (Form 1040)- **Partially Adopted Response Accepted**

2022 Project Committee Work

- **Issue 52441** - Form 990 instructions (Sub. 1)
- **Issue 52460** - Make ALL forms printable (refer to Special Projects)
- **Issue 52476** - Make employers fill out the form 1095-c properly (Sub. 2)
- **Issue 52617** - Form 8812 has gotten too complicated
- **Issue 52596** - Form 1040

Action Items

- Smith will submit the approved November minutes for posting.
- **Issue 50226** goes back to subcommittee for rebuttal.

Closing

Smith thanked everyone for their time and said that the next meetings will be scheduled for one hour and not be as long as today’s meeting. Scott thanked Thompson for agreeing to serve as the Vice-Chair and thanked the committee for all of their work. Jeans reported there will be instructions going out on how to access www.tapspace.org for the committee very soon. Jeans thanked everyone for joining the call and closed the meeting at 2:56pm ET.

**The next monthly meeting
April 12, 2022, at 1:00pm EST**

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