

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
May 26, 2022**

Designated Federal Official (DFO)

- Susan Jimerson Acting TAP Director

Members Present

- Laurie Brock Chair, Special Projects Committee
- Charles Jones Chair, Notices and Correspondence Committee
- Martha Lewis National TAP Chair
- Eugene “Gene” Lillie National TAP Vice-Chair
- Angela Madison Chair, Internal Communications Committee
- Richard “Rick” Rodriguez Chair, Toll-Free Phone Lines Committee
- Christine “Chris” Scott Chair, Tax Forms and Publications Committee
- Nina Tross Chair, Taxpayer Assistance Centers Committee
- Leigh Ann Wood Chair, Taxpayer Communications Committee

Visiting Members

- Donna Patterson Vice-Chair, Special Projects Committee
- Patricia “Pat” Thompson Vice-Chair, Tax Forms and Publications Committee
- Kristen Gentile White Member, Notices and Correspondence Committee

Staff

- Kevin Brown Management Assistant
- Conchata Holloway Program Analyst
- Cedric Jeans TAP East Chief
- Rosalind Matherne Program Analyst
- Gilbert Martinez Program Analyst
- Robert Rosalia Program Analyst
- Antoinette “Toni” Ross Program Analyst
- Fred Smith Program Analyst
- Ramona Bailey Program Analyst Small Business/Self-Employed
- Elaine Christophe Tax Analyst Wage and Investments (W&I) Customer Assistance Relationship and Education (CARE)
- Lauren Forster Program Analyst W&I
- Suzanne Henderson Tax Analyst W&I CARE
- Cynthia “Cindy” Jones Chief of W&I Program Management Office
- Michael Odom Program Analyst W&I

Roll Call

Quorum was met for the meeting.

Members of The Public

None

Welcome

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

DFO/National Office Update/TAP West

Jimerson reminded the committee of the All TAP Quarterly meeting on June 13, 2022, at 1:30pm ET. The National Taxpayer Advocate (NTA), Erin Collins, will be the featured speaker. Jimerson asked anyone who has questions for the NTA to contact Kevin Brown via email by June 1, 2022. The recruitment application period is closed, and the certification list for the candidates is being prepared. The next step is scheduling interviews and getting panel members to assist with this process. A solicitation will go out to each committee very soon. Jimerson indicated that it would be very helpful to have a member perspective during this process so expect more information about this to come later.

Jimerson stated the 2022 National Tax Forum will be held from July 19, 2022, through August 18, 2022, via live stream webinar. There will be a TAP virtual booth. Solicitations for these booths will go out soon, led by Ross. Any volunteers to participate should reach out to Ross.

Jimerson reported we are having a wrap-up meeting for the mentorship program around the week of June 20, 2022. Matherne will be soliciting questions prior to this meeting so answers can be put together prior to the meeting. We will also be updating the new member checklist. The ICC formalized the election of Angela Madison as Chair and Victoria Ramirez as Vice chair. Jimerson congratulated them for their leadership. The ICC is also in the process of adding new administrators to the TAP Facebook page.

TAP Managers Update

Ross reiterated being the analyst for the National Tax Forum. There was a new release for the "Where's My Refund," allowing access to the past two years of refund information. This will be posted on www.tapspace.org for members to access. Ross reported that we are starting to get requests for members to assist their Local Taxpayer Advocates (LTAs) for outreach. Be on alert that your participation may be requested for both in-person and virtual events.

Approval of April, 2022 JC Meeting Minutes

There were minor edits and corrections made to the minutes. Jones motioned; Wood seconded.

Action: Minutes approved as amended.

TAP Chair Report

Lewis thanked everyone for attending the call. Lewis asked the Chairs to keep track of attendance and ensure that members are inputting all of their TAP activity into their activity reports. The staff is putting together a report for the Chairs of their committee members' activity reports.

While no referrals are coming forward, Lewis requested that each Chair give a brief overview of what each committee is working on as well as any highlights for outreach.

Vice Chair Report

Lille reported being amazingly impressed with what members are doing with outreach. Members are in touch with LTAs, local congress members, and civic groups. Lillie is looking forward to the national tax forums and encouraged members to attend this event.

JC Training

Martinez explained whether rebuttals need to be voted on by the Joint Committee. The project committees review the IRS responses for issues elevated by the JC; during these meetings, the committee decides whether or not to accept or rebut these IRS responses. In the event a committee decides to rebut an IRS response, the JC does not need to vote on this as they have already approved the response to go to the IRS. The committee will elevate the rebuttal and notify the JC that a rebuttal is being sent back to the IRS. If further research is required, the committee can request a Subject Matter Expert (SME). If an SME is requested, the committee will submit their questions prior to the meeting, so the SME is prepared to respond to them.

Public Comments

None

Project Committee Review/Activities

Special Projects

Brock reported Patterson is working on a pro bono program with her employer on restoring voting rights to formerly incarcerated people; immigrant rights under Deferred Action for Childhood Arrivals (DACA); and working with the Seattle Clemency Project. She is also volunteering to provide tax 101 lessons to foreign students, scholars, and refugees. She will also provide TAP as a resource for those she is working with.

Brock reported accepting and closed, non-US banks excepting and processing US checks. There will be a Subject Matter Expert (SME) speaking to the committee about why Social Security Administration can deposit to foreign banks but Internal Revenue cannot. There may be a new referral after this meeting. Brock reported on other issues:

Issue 43798- Online tax filing system for people abroad. Being researched.

Issue 43741- Allowing foreign spouses without social security numbers to be able to file electronically. This issue has been resolved.

Issue 49525 - To improve online accounts. We are working through this response with a number of the referrals already on the IRS' radar or resolved already.

There are three responses remaining for the committee to review.

Subcommittee 1 is working on Issue 51241 - 1040 SS. This should be ready next month.

Issue 51624 - Transmitting a lot of documents when filing an estate tax return with Form 706 or gift tax return Form 709.

Subcommittee 2 is working on Issue 51693 - This has to do with correctly applying estimated taxes when it comes to the taxpayer or the spouse. Taxpayers should get credit, and these forms should not get lost, causing burdens on taxpayers.

Taxpayer Assistance Center Improvements

Tross spoke about how long the recruitment process is and asked if there is something that may need to change about the vetting process. O'Sullivan reported the committee is working on prohibitive items in TAC offices and security officers stopping taxpayers before they enter a TAC instead of being turned away by IRS personnel. In addition, the committee is reviewing the Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) training materials. O'Sullivan said this is done annually. Tross reported there may be an issue regarding a taxpayer not being able to enter a TAC because they had an Individual Taxpayer Identification Number (ITIN) instead of a Social Security Number (SSN).

Taxpayer Communications

Wood reported the committee is working on the following issues:

Subcommittee 1

Issue 54218 - Outreach for underserved communities. They are working with an SME with some questions regarding this issue and awaiting a response.

Subcommittee 2

54250 - Trying to increase e-filing. They will meet with the SME next week regarding this issue.

Wood indicated that the vice-chair, Victoria Ramirez, is working with members who have not been on www.tap.space.org to help them gain access. Wood is working with an acting Local Taxpayer Advocate (LTA). Wood also indicated that the multi-year where's my refund Issue 40148 was a TAP issue rejected from IRS despite them addressing it now. We are glad to know it was addressed.

Notices and Correspondence

Jones reported working on Letter 2273C - the Installment Agreement at this time.

The committee started working on issue 57391 - Letter 1962C. This issue will be very similar to the Letter 2273C.

Issue 43860 - Transcripts response will be rebutted.

Issue 48460 - Legitimacy of phone numbers response will be rebutted.

Issue 51423 CP 504 and CP 504B responses will be rebutted.

Issue 48326 response has already been rebutted.

Jones reported currently working an issue with Letter 3030C - balances and interests due. Jones is encouraging the committee on simple ways to complete outreach at this time to make it easy for the committee with local options.

Toll-Free Lines

Rodriguez reported closing all of their open items and are moving forward to new issues. Rodriguez spoke about possibly getting any sort of credit for the “Where’s My Refund” by the IRS because at least two TAP committees-initiated recommendations for the IRS to perhaps make the changes they recently made. Rodriguez will reach out to Wood on this effort.

The screening committee screened over 190 issues and will meet again to review the last of them soon. Some of the screened issues may be referred to other committees that do work related to them.

Rodriguez reported currently working on voice bot technology through the end of the month. We are bringing SMEs in June regarding toll-free phone lines to have a better understanding of some of the issues we are reviewing. We are working on completing issues for this year and some for possibly carrying over to the next TAP year.

Rodriguez reported members having outreach both online and in-person with public officials. Next month, the goal is for each member to reach out to their LTA.

Internal Communications Committee

Madison reported the results of the ICC election where Madison was voted Chair and Victoria Ramirez was elected Vice-Chair.

The committee is currently conducting a review of the TAP handbook, which will be completed one chapter at a time, starting with Chapter seven. The committee is also looking to revamp the newsletter to create a template for content from each subcommittee, so it explains what each committee does each time and then where each committee is in that process.

Tax Forms and Publications

Thompson reported the committee’s work:

Subcommittee 1

Issue 50439 - Form W4 The employees holding certificate - Being worked.

Issue 50226 - Form 944 Employers annual federal Tax return - Being worked.

Issue 52617 - Form 8812 - Being worked.

Issue 52441 - Form 990 Instructions - This was dropped.

Subcommittee 2

Issue 52476 - Form 1095C - Being worked.

Issue 52596 - 1040 Instructions on Schedule 1, 2, and 3 - Being worked.

Thompson reported working with her LTA to attend the IRS Experience Day in Rhode Island. Thompson will be looking to use the TAP table banner for her next event. Thompson is looking to see if the TAP Speak-Up brochure is in multiple languages. Thompson encouraged her committee members to update their LinkedIn account to include TAP. Thompson reported

members reaching out to other organizations to see if they will include the TAP link on their websites, along with two issues being received from two separate outreach events.

Round Table

Martinez acknowledged Mike Odom, the W&I liaison, and Ramona Baily, the SB/SE liaison, and thanked both of them for the assistance that they provide for us. Holloway noted “Where’s My Refund” story has been posted on www.tapspace.org for the committee to review.

Action Items:

- April 2022, minutes approved for posting.
- Speak-Up brochures in other languages.
- TAP banner for outreach is being reviewed.
- Jimerson working with Tross about a taxpayer issue.

Closing

Jimerson closed the meeting at 2:28pm ET.

Next Joint Committee Meeting June 23, 2022, at 1:30pm

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