

**Special Projects
Taxpayer Advocacy Panel (TAP)
Monthly Meeting Minutes
Wednesday, November 9, 2022**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Chief

Attendance

- | | | |
|------------------------|-----------------------|-----------------|
| • Michael Avery | San Juan, PR | Member |
| • Laurie Brock | Eugene, OR | Chair |
| • Aisha Earle | Alpharetta, GA | Member (Absent) |
| • Kimberly fox | Panama City, FL | Member |
| • Rita Green | Memphis, TN | Member |
| • Rebecca Lammers | International/ London | Member |
| • CJ Mills | Glenside, PA | Member |
| • Donna Patterson | Bothell, WA | Vice-Chair |
| • Rene Tiongquico | Washington, D.C. | Member |
| • James “Jim” Wiseman | Brentwood, TN | Member |
| • Martha Lewis | National Chair | Visitor |
| • Eugene “Gene” Lillie | National Vice-Chair | Visitor |

Staff

- | | |
|--------------------------|---------------------|
| • Terrie English | TAP Director |
| • Matthew O’Sullivan | TAP Program Analyst |
| • Antoinette “Toni” Ross | TAP Program Analyst |
| • James Bellinger IV | Program Analyst |
| • Edwin Ford | Program Analyst |
| • Aphillia Hughes | Program Analyst W&I |
| • Mignon Hale | Program Analyst W&I |
| • Octavia Johnson | Program Analyst W&I |
| • Nerissa Smith | Manager W&I |

Members of the Public

- Eric Fenster
- Sammi Shel

Welcome Announcements/Comments/Acknowledgements

Cedric Jeans welcomed all attendees and opened the meeting at 11:00am ET.

Roll Call

Brown called roll and quorum was met.

Welcome/Announcements/Comments/Acknowledgement of Citizens

Brock welcomed everyone to the call. Patterson welcomed everyone to the call.

National Office Report

English encouraged the committee to pass on the information that the IRS is doing a big hiring push for folks that may be looking for work. English also encouraged returning members to continue doing outreach for TAP and recording your time. English pronounced a “Coffee Party” for this committee making quorum for the entire year. Gift cards will be sent to each member for this occasion.

DFO Report

Jeans reminded and encouraged the committee to attend the graduation ceremony on November 18, 2022, for third year members. Please be prepared to share your committee choices for next year. Jeans indicated we hope to have the face-to-face meeting next year in February or March of 2023.

Jeans thanked the committee for their efforts this year and asked the members to make notes for any leftover work for next year’s committee.

Minutes Approval

October 12, 2022, minutes. Brock motioned; Lammers seconded.

Action: Minutes approved as revised.

Chair Report Out

- TAP Annual Report

Brock reported a second version of the annual report was submitted for review and is still being updated with as much information as possible. Brock is working on all the details on this project and thanked everyone for making quorum every meeting. Brock encouraged members to be proud.

- TAP Graduation

Brock and Avery will be graduating and spoke about how the three years have gone with so much taking place.

IRS Responses:

- Issue 48336-Electronic filing of Form 8621 Information Return by a Shareholder of a Passive Foreign Investment Company or Qualifying Election Fund

IRS gave three non-adopts. One issue may be rebutted concerning it not being able to be done through a fillable form, but it could be e-filed. There are time constraints with this process since it has to be printed and put into the mail or requires going to a paid preparer. Brock recommends this to be done next year. Mills recommends, when siting the Integrated Digital Experience Act (IDEAs), we do the research to incorporate updates on implementation of the IDEAs Act in the referral. Brock motioned; Fox seconded.

Action: Response to second and third recommendations accepted, first response will be rebutted next year to introduce new idea.

- Issue 59522-International Phone Apps

The committee will rebut the first non-adopt and accept everything else.

Brock motioned; Patterson seconded.

Action: The first non-adopt will be rebutted, the second two responses are accepted.

- Issue 51241-Form 1040SS and 1040PR

Brock motioned; Patterson seconded.

Action: Response accepted

Outreach Report

- Report out from the Outreach Meeting (Dooly videos)

Please do not post the Dooly videos since they have not been approved. They may not be inclusive or representative of our TAP or IRS diversity requirements. Some are not accurate and all need to be reviewed first. Patterson proposed this go back to the committee to be worked for next year. Patterson noted that such videos should be vetted by the Internal Communications Committee and possibly the Outreach Committee. Evaluation of dooly videos will be done by the full Special Projects Committee.

Jeans and English noted that videos shared via TAP have to be reviewed by the TAP staff and the media arm of TAS to ensure they are appropriate and working on TAP's mission.

Patterson reported she will be doing outreach with The University of Washington and 17 Volunteer Income Taxpayer Assistance (VITA) sites.

- TAP Newsletter (Future Newsletter Articles)

Patterson will do the upcoming newsletter article.

- Update your Activity Record

Please include all TAP activity on these reports so you get credit for all the work you do for TAP. Jeans reported Presidential award hours are Bronze 200-299 hours; Silver 300 to 499; Gold 500 plus hours.

- TAP Annual Report (2nd Round)

Patterson is the lead for this project, the second round reviews are being done now to get them back for the third round to be done and ensuring accuracy and details on these reports. Please track changes so we have a strong solid report to compile.

Subcommittee 1

- Project Proposal Issue 43808—Facilitating Payments from Overseas Taxpayers by IRS Non-US Banks

Fox reported this will carry over to next year while research is outstanding.

- TAP Referral Issue 61344—Foreign Retirement Accounts

Fox indicated that Lammers is helping with his issue. Brock, Patterson, and Mills submitted comments which were incorporated in as updates. Lammers said clarification was required to complete the referral. Brock said the “Model Treaty” requirement removed so the IRS focuses on current IRS code. Patterson motioned; Brock seconded.

Action: Issue elevated to the Joint Committee (JC) for consideration pending Quality Review (QR).

- TAP Referral Issue 62717-Social Security WEP Notice to International TPs

Fox reported this will carry over to next year. This issue was revisited and Lammers reported a number of changes to the referral so it could be considered by the JC. Lammers changed some numbers in the referral and provided examples of inter-agency advice between the Social Security Agency (SSA) and Internal Revenue in the past to strengthen our justification for it being done for this referral.

With that said, there are three recommendations:

1. Add instructions to Form 2555.
2. Add a bullet on www.irs.gov for the international taxpayer section in order to send people to the SSA website.
3. Create a newsletter to alert international taxpayers to Windfall Elimination Provision (WEP).

Patterson will work on QR with Ross and Lammers on this issue. Patterson motion; Wiseman seconded.

Action: Issue elevated to JC pending QR

Subcommittee 2

- Project Proposal Issue 58722-Misleading Wording on IRS.gov Website
Mills reported moving this issue forward to next year.
- Project Proposal Issue 62262-Zoom Calls for Taxpayers (New Issue for 2023 TAP Year)

Screening Report Out

- Screening Meeting Report Out

Mills indicated screening 198 issues and moving 43 to the parking lot. The remaining Parking Lot Issues to roll over to 2023. Frequent reviews needed for Issues on the screening report. Example: Dealing with new immigrants coming into the USA.

Internal Communications Committee

- ICC Meeting (Looking for Facebook Admins)

Brock noted limited activity and suggested members like and follow the page.

Action Items

Ross will do the following:

- Post October minutes
- Send Issue 61344 to JC after QR
- Issue 48336 one rebuttal for next year
- Issue 59522 one rebuttal for next year
- Issue 51241 response accepted
- Send Issue 62717 to JC in 2023

Roundtable

Lillie asked for mentor volunteers for next year. Lillie thanked the entire TAP staff for assistance and support for this to be a successful year. Brock thanked the TAP staff also. Lewis thanked the committee for a great job for the year. Lewis stated that Monday is the deadline for issues to be considered on next week's JC meeting. Brock will do a keynote speech in Oregon next June and talk about her experience with TAP.

Chair or Vice Chair of SP Committee Closing Comment

Brock thanked the Annual Report committee for all their work helping with this process. Brock thanked the members of the public for joining the call. Patterson thanked everyone for a good year and is excited for next year on this committee.

Closing

Jeans thanked Brock and Patterson for the leadership this year. Jeans indicated that taxpayers around the world benefit this effort. Jeans thanked Lammers. English thanked the team for their help and for all their work and congratulated the committee for making quorum every month this year. Jeans keep your eyes out for emails and speak to staff for any work to be done during the lame duck session that may require travel reimbursement. Jeans closed the meeting at 11:59am ET.

Next Meeting: TBD

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