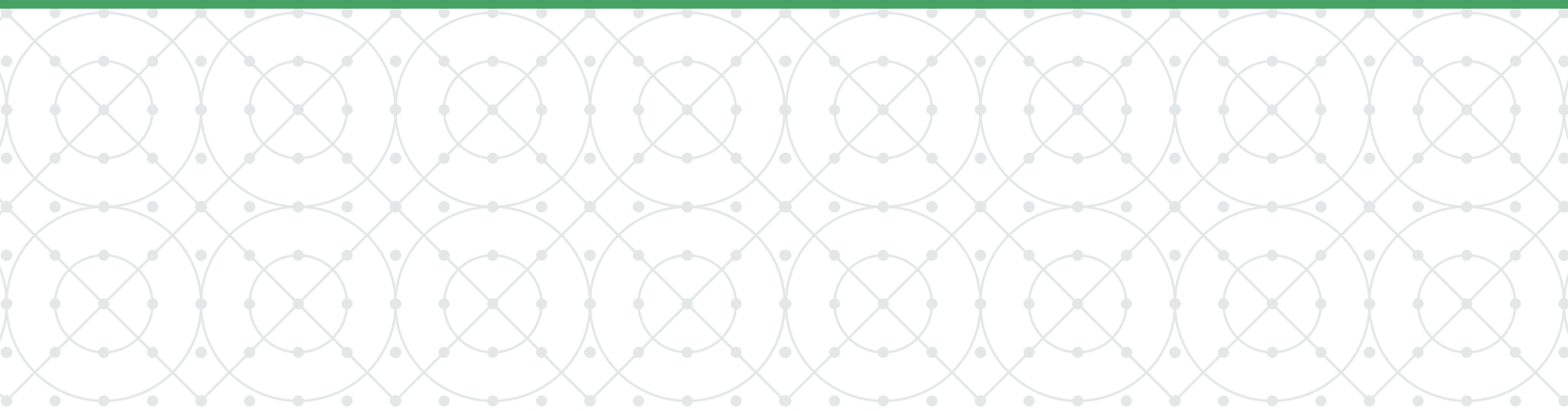


*Taxpayer Advocacy Panel*

# 2022 Annual Report



A Federal Advisory Committee to the IRS



**Taxpayer  
Advocacy Panel**

20 YEARS OF IMPROVING THE IRS



**To:** The Honorable Janet L. Yellen  
*Secretary of the Treasury*

Douglas W. O'Donnell  
*Acting Commissioner, Internal Revenue Service*

Erin M. Collins  
*National Taxpayer Advocate*

**From:** 2022 Taxpayer Advocacy Panel (TAP)

**Subject:** 2022 TAP Annual Report

It is with great pride that we present our 2022 TAP Annual Report. TAP is a diverse group of ordinary citizens from around the country and internationally who possess a sense of civic duty, patriotism, and belief in an effective and well-regarded taxation system. We volunteer our time and energy to improve IRS services and taxpayer satisfaction.

The 2022 TAP was led by the leadership team of Dr. Martha Lewis, National TAP Chair, and Dr. Eugene “Gene” Lillie, National TAP Vice Chair. As TAP members, we are committed to helping the IRS improve its services by performing grassroots outreach activities that enable TAP members to identify many issues raised by taxpayers. TAP consistently collaborated with the IRS when presented with opportunities to provide feedback on its programs, including offering suggestions to improve online tools on the IRS website. In addition, the IRS continues to work with TAP to build on its efforts to improve and expand services that allow taxpayers to interact with the IRS in ways that work best for them. In 2022, TAP made recommendations on customer service issues that directly affect how taxpayer interactions may occur in person, over the phone, by mail, or online.

The 2022 TAP consists of six project committees and two internal committees. Each committee has responsibility for a specific area for which it reviews issues, determines whether there is a plausible solution, and provides recommendations to the IRS to improve taxpayer experience and satisfaction. The 2022 TAP Committees are:

- Notices and Correspondence – Chair: Charles Jones, Florida
- Special Projects – Chair: Laurie Brock, Oregon
- Tax Forms and Publications – Chair: Christine “Chris” Scott, Hawaii
- Taxpayer Assistance Center Improvements – Chair: Nina Tross, Florida
- Taxpayer Communications – Chair: Leigh Ann Wood, North Carolina
- Toll-Free Phone Lines – Chair: Richard “Rick” Rodriguez, California
- Outreach (internal) – Chair: Dr. Eugene “Gene” Lillie, New Jersey
- Internal Communications (internal) – Chair: Angela Madison, California

The Joint Committee (JC) is the governing board for TAP and is comprised of the TAP Chair and Vice Chair, the chairs of the six project committees, and the chair of the Internal Communications Committee. The JC reviews and approves all recommendations before sending them to the IRS to consider.

This year, each committee worked tirelessly to represent the interests of taxpayers and ensure their voices were heard. TAP members listened to taxpayers around the country and internationally and brought their personal knowledge, skills, and abilities to address the many issues raised about our federal tax system. This report covers the wide range of issues TAP identified and elevated to the IRS this year and summarizes IRS plans for implementation. TAP and the IRS worked collaboratively throughout the year. However, there are times when the IRS may not adopt a TAP recommendation. It remains important for TAP to identify issues, provide potential solutions, and communicate these recommendations to the IRS, independent of the IRS response. When recommendations are not adopted, the very act of studying, evaluating, and proposing changes to processes and procedures is valuable to the IRS and the public.

TAP focuses on conducting outreach that will reach the broadest group of taxpayers, practitioners, and concerned citizens. Success depends upon contacting the various groups to understand key issues and concerns, solicit ideas regarding the impacts of tax administration, and receive suggestions for improvement. In addition, members conduct grassroots efforts through one-on-one discussions, presentations, town hall events, community involvement, traditional media outlets, social media, and other networking opportunities.

As TAP members, we are proud to serve the interests of taxpayers and to provide input toward improving IRS services.

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# Letter From the Departing Chair

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What an exciting year this has been as we emerged from the pandemic. Even with a late start, TAP accomplished many things to assist the taxpayers we serve and help improve the IRS. As TAP members, our mission is to listen to the taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. We are another avenue to assist the IRS in listening to the recommendations from taxpayers.

Some of the significant areas that really shined this year were TAP's involvement in the various ad hoc meetings requested by Erin M. Collins, our National Taxpayer Advocate. As the TAP team, we added value to the various topics addressed. Being a part of this process and providing input was quite an honor for the TAP members.

This year, a new ad hoc committee was created for the project committee chairs. This committee was established for leadership training. It was also a place where the Chairs could come and grow as a team. We discussed different ideas and concepts on leading an effective team and keeping communication flowing within the various committees.

Our Mentorship program was expanded this year, and we had a very engaged mentor/mentee program for the new members. I have been a mentor for two years and what I loved most about this program was that I continued mentoring members beyond their first year. I value those friendships that formed over the years. The mentor program has been successful for new members and those who have served longer.

I want to thank each TAP member for their contributions to the work that goes into making suggestions to improve the IRS. What we do as a team is noticed, and changes have occurred throughout the year. The exciting part is that TAP is getting recognized for our valuable input to the IRS.

This year TAP celebrates 20 years of actively making a difference within the IRS. Since 2002, more than 700 volunteers have actively served on the TAP, and over the last 20 years, TAP members have submitted over 2,200 recommendations to the IRS suggesting improvements to taxpayer services, IRS products, and procedures. What an honor to be a part of such a fantastic group of volunteers.

I also wanted to publicly thank my Vice Chair, Gene Lillie, for his contributions to the outreach efforts. Being in this position is a hard job, but he managed it well, with a fantastic team. The Outreach Committee has made great strides in educating the public about TAP. I know they will continue to do great work in the future. To quote Gene's mantra this year to all the members, "Outreach, outreach, outreach," that's what is important.





To my Committee Chairs, you're a fantastic team that really worked well together. I will miss our stimulating conversations about TAP issues. For those who will continue next year, keep pressing toward the goal. For those who are leaving, it has truly been an honor to serve with you these past three years.

I wanted to also make an honorable mention to our former 2021 National Chair, Robert "Bob" Moretti. Bob's passing saddened all of us that knew him. He will always be remembered for his love of TAP and the volunteers who made up the panel.

As my tenure winds down, I want to give a big "thank you" to those who are the heart and soul of TAP – the TAP staff. There is so much that the membership does not see behind the scenes. TAP staff, you are the best, and I appreciate all that you do!

As I relay my appreciation to everyone, including the IRS, I want to leave you with my foundational Air Force core values: Integrity First, Service Before Self, and Excellence in All We Do. To all the TAP members, keep pressing toward the goal – we are in this together!!

Respectfully,

**Dr. Martha J. Lewis**

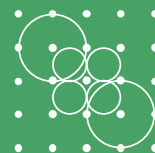
2022 National TAP Chair



# TAP Vision and Mission Statement

The volunteer members of TAP listen to taxpayers, identify taxpayer issues, and make recommendations for improving IRS service and customer satisfaction. The mission is to partner with the IRS and continuously look for ways to improve IRS service to taxpayers.

TAP provides the taxpayer perspective on critical tax administrative programs and helps identify grassroots issues through outreach. TAP also provides opportunities to gather independent taxpayer comments and suggestions regarding IRS service, customer satisfaction, and process improvements. TAP has direct access to the appropriate operating divisions to ensure recommendations are considered. TAP's scope focuses primarily on issues that fall within the authority of the Wage and Investment and Small Business/Self-Employed divisions.



**TAP provides the taxpayer perspective on critical tax administrative programs and helps identify grassroots issues through outreach.**

# Introduction to the Taxpayer Advocacy Panel

The Taxpayer Advocacy Panel (TAP) is an independent advisory committee that operates under the auspices of the Federal Advisory Committee Act. This act ensures panel advice and recommendations are objective and accessible to the public. From an administrative perspective, TAP is accountable to the Department of the Treasury, the IRS, and the National Taxpayer Advocate. The Taxpayer Advocate Service (TAS), an independent division within the IRS, provides essential funding, technical, administrative, and clerical support to TAP.

The Department of the Treasury was the driving force in creating TAP in 2002 based on a review of IRS advisory committees. This panel, which was originally named the Citizen Advocacy Panel, operated in only ten states. After reviewing its contributions, Treasury recommended that the panel be expanded nationwide and renamed the panel to the Taxpayer Advocacy Panel.

TAP members are drawn from a nationwide pool of citizen volunteers, with at least one member and alternate from each of the 50 states, Washington, D.C., Puerto Rico, and a member to represent U.S. citizens living and working abroad. Each year, approximately one-third of the TAP members rotate off the panel and must be replaced. New member recruitment is conducted early each year and is widely advertised in local and national media. Potential members are screened and interviewed by existing panel members and IRS staff. They also undergo a thorough background check. The final list of candidates is forwarded through the Commissioner of Internal Revenue to Treasury for approval and appointment.

Before introducing you to the 2022 work and accomplishments of TAP, the members wish to acknowledge and thank the TAS TAP staff members for their talent and commitment. Because of their dedication to the taxpaying public, TAP volunteers can accomplish the mission of elevating taxpayers' interests to the IRS.



# 20 years of making the IRS work better for you!

The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who solicit issues from the general public and come up with solutions to improve IRS service and taxpayer satisfaction.

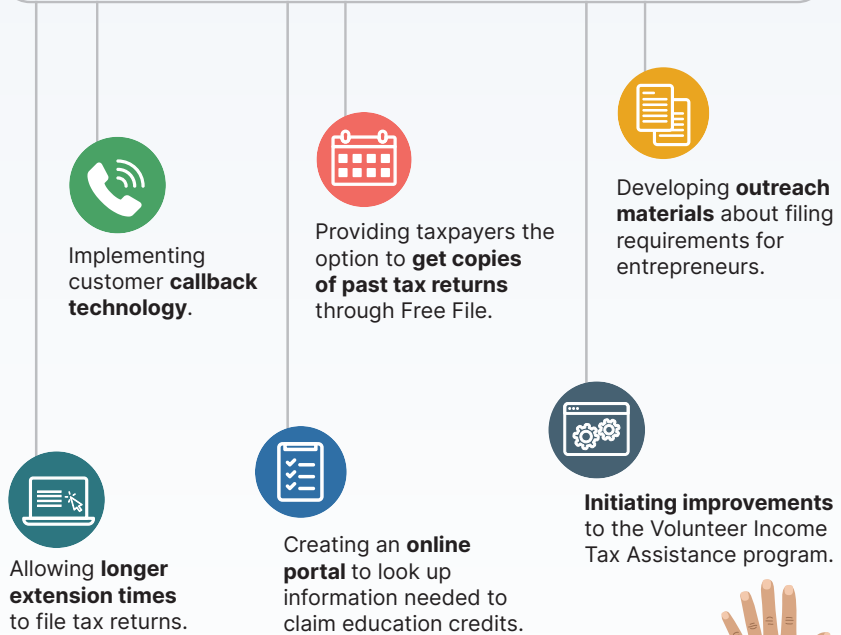
- ✓ TAP is comprised of **75 MEMBERS** who volunteer to serve three-year terms.
- ✓ Since 2002, more than **700 CITIZEN VOLUNTEERS** have served on the TAP.
- ✓ TAP members represent taxpayers in all **50 STATES**, the **DISTRICT OF COLUMBIA**, **PUERTO RICO**, and **AMERICANS LIVING ABROAD**.

## How TAP Works

- 1 IDENTIFIES ISSUES** based on public feedback and raises these issue to the IRS.
- 2 PARTNERS WITH THE IRS** to resolve problems and monitor IRS progress in implementing solutions.
- 3 SUBMITS RECOMMENDATIONS** to the IRS to improve efficiency, adjust problematic procedures, and improve taxpayer service.
- 4 LISTENS TO TAXPAYERS** through grassroots outreach to gather information about IRS issues.

## 20 Years of Advocacy

**2,200+ RECOMMENDATIONS** submitted to the IRS suggesting improvements to taxpayer services, IRS products, and/or procedures, including:



## TAP Project Committees

- Notices & Correspondence
- Tax Forms & Publications

- Special Projects
- Taxpayer Communications

- Toll-Free Lines
- Taxpayer Assistance Centers



## Get Involved With TAP

- VISIT: [www.improveIRS.org](http://www.improveIRS.org)
- FOLLOW US ON SOCIAL MEDIA: [www.facebook.com/IRSTAP](http://www.facebook.com/IRSTAP)
- APPLY TO BECOME A MEMBER: [www.improveirs.org/join-tap](http://www.improveirs.org/join-tap)
- SUBMIT A SUGGESTION TO IMPROVE THE IRS: [www.improveirs.org/submit-a-suggestion](http://www.improveirs.org/submit-a-suggestion)

# The Taxpayer Advocacy Panel by Location

The Treasury Department authorized TAP to have up to 75 volunteer panel members for 2022. Appointed members serve a three-year term from December 1 through November 30. Every effort is made to name at least one alternate member per state. Should a member be unable to complete his or her appointment or choose to resign from TAP, an alternate member may replace him or her during the year or at the start of the next TAP year.

The list of members in Appendix A at the end of this report may exceed the number of Treasury-authorized members in the listing below due to resignations and other changes in membership during a TAP year.

**Figure 1, Treasury Authorized TAP Members**

STATE	MEMBERS	STATE	MEMBERS	STATE	MEMBERS
Alabama	1	Louisiana	1	Oklahoma	1
Alaska	1	Maine	1	Oregon	1
Arizona	1	Maryland	1	Pennsylvania	3
Arkansas	1	Massachusetts	2	Puerto Rico	1
California	5	Michigan	1	Rhode Island	1
Colorado	1	Minnesota	1	South Carolina	1
Connecticut	1	Mississippi	1	South Dakota	1
Delaware	1	Missouri	2	Tennessee	2
Florida	2	Montana	1	Texas	4
Georgia	2	Nebraska	1	Utah	2
Hawaii	1	Nevada	1	Vermont	1
Idaho	1	New Hampshire	1	Virginia	1
Illinois	2	New Jersey	1	Washington	1
Indiana	1	New Mexico	1	Washington, D.C.	1
International	1	New York	5	West Virginia	1
Iowa	1	North Carolina	1	Wisconsin	1
Kansas	1	North Dakota	1	Wyoming	1
Kentucky	2	Ohio	2		

# TAP 2022 Project Committee Accomplishments

## Project Committee Organization

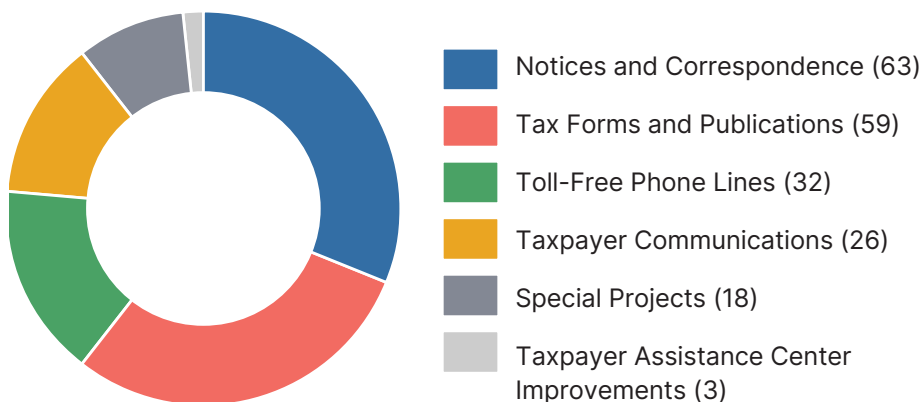
TAP consists of six core customer-focused project committees. The committees worked on projects identified and defined by the TAP Joint Committee and IRS program executives. Each committee was similar in size and consisted of members from around the country. The project committees worked with the IRS to define problems and then develop referrals with recommendations to address the topics. TAP also addressed ad hoc and grassroots issues and made recommendations to the IRS for changes. The IRS values the outside perspective provided by the diversity of backgrounds, experiences, and thinking of the TAP members, which may lead to fresh approaches not apparent to IRS staff.

The TAP Outreach and Internal Communications Committees worked on products used in 2022 by TAP for internal TAP business as well as for interaction with taxpayers. This included publishing the monthly TAP Newsletter, updating outreach materials, and setting procedures to respond to issue submitters to inform them of the status of their issue.

## TAP Submitted 201 Recommendations to the IRS

The six core project committees submitted 26 referrals to the IRS for consideration during the 2022 TAP year. These referrals contained 201 recommendations to the IRS.

**Figure 2, 2022 TAP Recommendations Submitted to the IRS by Committee**



**The six core project committees submitted 26 referrals to the IRS for consideration during the 2022 TAP year.**

Recommendations to the IRS may be adopted, partially adopted, considered, or not adopted. TAP recommendations may be rejected based on policy, staffing, or budget concerns. A recommendation that is not adopted may be resubmitted for reconsideration if there is additional information that might impact the IRS decision. Regardless of whether a recommendation is adopted, the very fact the TAP exists to make those recommendations to the IRS provides a level of accountability in the mind of the public and is important to the integrity of the process.

**Figure 3, 2022 TAP Recommendations Submitted to the IRS by Outcome**

2022 SUBMITTED RECOMMENDATIONS	
Adopted	12
Partially Adopted	3
Considered	6
Resolved Prior to Elevation	10
Not Adopted	37
Awaiting IRS Response	133
<b>Total</b>	<b>201</b>

Figure 3 shows the status of TAP recommendations as of December 31, 2022. The statuses may change depending on if TAP members accept or rebut the IRS responses before they are closed out.

**Figure 4, TAP Recommendations With IRS Responses Received and Closed in 2022**

RECOMMENDATIONS WITH IRS RESPONSES RECEIVED AND CLOSED IN 2022			
	Prior Year(s)	2022	Total
Adopted	58	4	62
Partially Adopted	5	3	8
Considered	6	5	11
Not Adopted	57	7	64
<b>Total</b>	<b>126</b>	<b>19</b>	<b>145</b>

Of the 145 recommendations to which the IRS has responded, and which were closed by TAP in 2022, 48 percent were adopted, in whole or in part, which will result in improved service to taxpayers.

**Figure 5, TAP Recommendations – Adopted by the IRS in 2022**

ADOPTED RECOMMENDATIONS	
<b>Issue 51241, Form 1040-SS, U.S. Self-Employment Tax Return</b>	
TAP Recommendation	IRS Action   Response Explanation
This recommendation applies to all U.S. territories. The IRS should continue working to make online accounts available to more taxpayers.	Currently, there are 17 specific CP Notices generating to taxpayers that are available within their Online Account under the Notices and Letters page: CP01A, CP05A CP14, CP14H, CP14I, CP21A, CP32, CP39, CP49, CP60, CP62, CP501, CP508, CP521, CP563, CP621 (SP) and/or CP701S (SP). Taxpayers can view, print, or download the notice(s) in a PDF format and/or access the FAQs provided for more information about the notice. The notices will also continue to be printed and mailed to taxpayers. Additional notices are expected to be added in the future.
This recommendation applies to Puerto Rico only. The IRS should update all form instructions for the 1040-SS and the 1040-PR. The IRS should update all website Tax Topics related to this new Revenue Procedure. In particular, Tax Topics numbers 901 and 902 should be updated to allow affected taxpayers easy access to the simplified procedure to file for the refundable Child Tax Credit.	The updated 901 and 902 Tax Topics were posted on September 6, 2022. The links are <a href="https://www.irs.gov/taxtopics/tc901">https://www.irs.gov/taxtopics/tc901</a> and <a href="https://www.irs.gov/taxtopics/tc902">https://www.irs.gov/taxtopics/tc902</a> .  The 1040-PR and 1040-SS forms and instructions are also being updated, and we expect to complete the changes for the 2022 tax forms by February 15, 2023.
<b>Issue 54248, Maximizing Outreach for Benefits</b>	
TAP Recommendation	IRS Action   Response Explanation
The IRS should provide communication resources to the Social Security Administration (SSA) about available tax credits.	The Stakeholder Partnerships, Education and Communication (SPEC) organization contacted SSA in reference to providing outreach information in reference to refundable credits.  Implemented date: July 2022; Ongoing
The IRS should provide communication resources (leaflet, flyer, website content/links, etc.) to homeless shelters about available tax credits.	SPEC conducted targeted outreach to organizations and individual youth experiencing homelessness and former foster youth.  Implemented date: September 6-9, 2022; Ongoing
The IRS should provide communication resources (leaflet, flyer, website content/links, etc.) to Veterans Affairs (VA) Centers about available tax credits.	SPEC conducts ongoing outreach to the VA about tax credits and related information that may be applicable to veterans.  Implemented date: Ongoing
The IRS should provide communication resources (leaflet, flyer, website content/links, etc.) to licensed daycare providers about available tax credits.	SPEC conducted targeted outreach to organizations that serve caregivers of orphaned children, including childcare centers.  Implemented date: June 29-30, 2022



## ADOPTED RECOMMENDATIONS

<p>The IRS should provide communication resources (leaflet, flyer, website content/links, etc.) to Tribal Governments about available tax credits.</p>	<p>In partnership with TAS, SPEC hosted a tax education workshop for seven tribes in Virginia. SPEC continues to work with tribal governments across the nation to deliver outreach.</p> <p>Implemented date: July 27, 2022; Ongoing</p>
<p>The IRS should provide communication resources to state agencies who administer state programs such as Medicaid, Temporary Assistance for Needy Families, Supplemental Nutrition Assistance Program, unemployment, etc., about available tax credits.</p>	<p>SPEC conducted targeted outreach to the Department of Housing and Urban Development.</p> <p>Implemented date: July 21, 2022; Ongoing</p>
<p>The IRS should provide communication resources (leaflet, flyer, website content/links, etc.) to embassies and consulates about available tax credits.</p>	<p>SPEC will work with the State Department to implement this recommendation.</p> <p>Implemented date: October 2022; Ongoing</p>

### Issue 56241, Form 8863, Education Credits, Is Very Confusing

TAP Recommendation	IRS Action   Response Explanation
<p>Add: The IRS should change the following to “Enter the smaller of line 10 or \$10,000, this is your MAGI.”</p>	<p>For tax year 2023, we will revise the line 3 text to: “Enter your adjusted gross income from Form 1040 or 1040-SR, line 11. But if you’re filing Form 2555 or 4563 or you’re excluding income from Puerto Rico, see Pub. 970 for the amount to enter instead.”</p>
<p>Change the following: ... you may be banned from claiming the credit depending on your conduct. See the Caution statement...</p>	<p>Adopted</p>
<p>Add: CAUTION symbol in front of this existing paragraph.</p>	<p>Adopted</p>

**Figure 6, TAP Recommendations – Partially Adopted by the IRS in 2022**

<b>PARTIALLY ADOPTED RECOMMENDATIONS</b>	
<b>Issue 55354, Voicebot Technology on the Toll-Free Lines and Telephone Assistance</b>	
TAP Recommendation	IRS Action   Response Explanation
The IRS should include the prompt to offer taxpayers the options to create an Online Account or request a callback.	The IRS will review options to offer a prompt to direct taxpayers to create an online account on IRS.gov.
<b>Issue 43684, Status of Amended Tax Return</b>	
TAP Recommendation	IRS Action   Response Explanation
Provide current timeframes on the Where’s My Amended Return? (WMAR) tool.	The IRS implemented a mitigation strategy to change messaging on the WMAR tool.
Communicate real processing timeframes.	IRS.gov provides a special COVID-19 delay message to outline that it is taking more than 20 weeks (instead of up to 16 weeks) to process amended returns and instructs the taxpayer not to file a second return.

**Figure 7, TAP Recommendations – Not Adopted by the IRS in 2022**

NOT ADOPTED RECOMMENDATIONS	
Issue 53484, Letter 3030C Balance Due Explained; Tax/Interest Not Paid	
TAP Recommendation	IRS Action   Response Explanation
Show the interest and penalties accruing each 30-day period.	<p>The recommendation is not feasible at this time, due to Correspondence Letter System (CRX) programming not allowing for inclusion of a penalty and interest chart and/or table. We made similar suggestions recently and found through stakeholders in Information Technology (IT) and the Office of Taxpayer Correspondence (OTC) that the CRX programming cannot allow this functionality until the platform is updated. The 3030C letter is aligned with plain/standard language and contains the most recent calculation for interest and penalties. The letter provides links to helpful information including IRS.gov/account, where individual taxpayers can obtain account transcripts and balance due amounts.</p> <p>We would also like to clarify that this type of letter (a CRX letter) allows employees to pick the appropriate paragraphs that will print (and those that won't) based on the taxpayer's specific scenario and the employee's interaction with the taxpayer. If TAP is looking at the generic template, the letter may look long because the template shows all possible paragraphs, but this is not what the taxpayer actually sees.</p> <p>We would be happy to have a discussion to demonstrate what a taxpayer may see.</p>
Remove the block and the text. Block with a title of "Expires." Located top of document underneath the Title of the Document, which is "Installment Agreement Accepted: Terms Explained."	The block and text with title "Distribution to: 1 to T/P" on LTR3030C is used for internal purposes only and is not transposed on letters sent to the taxpayer.
Remove the block and the text. Block with a title of "Number of Copies Original." Located top of document underneath the Title of the Document, which is "Installment Agreement Accepted: Terms Explained."	The block and text with title of "Number of Copies Original" on LTR3030C is used for internal purposes only and is not transposed on letters sent to the taxpayer.
Remove the block and the text. Block with a title of "Former Letter 2273C (rev. 02-20)." Located top of document underneath the Title of the Document, which is "Installment Agreement Accepted: Terms Explained."	The block and text with title of "Former Letter 2273C (rev. 02-20)" is not present on Letter 3030C (either the internal version or taxpayer copy).
Remove the block and the text. Block with a title of "Distribution to: 1 to T/P." Located top of document underneath the Title of the Document, which is "Installment Agreement Accepted: Terms Explained."	The block and text with title "Distribution to: 1 to T/P" on LTR3030C is used for internal purposes only and is not transposed on letters sent to the taxpayer.

## NOT ADOPTED RECOMMENDATIONS

<p>Block with a title of “IMF/BMF.” Located at the top of the document underneath the Title of the Document, which is “Installment Agreement Accepted: Terms Explained.” Use plain language to distinguish if the installment is for the taxpayer’s “Individual or Business” taxes.</p>	<p>The block and text with title “IMF/BMF” on LTR3030C is used for internal purposes only and is not transposed on letters sent to the taxpayer.</p>
<p>Add the following section:</p> <p>TAXPAYER’S ONLINE ACCOUNT – Each taxpayer has the ability to create and access his or her individual taxpayer account to view updated individual account information including account balances by year; payment options and activity; tax records and transcripts; notices and letters; and third-party authorizations.</p> <p>Please go to IRS.gov and select “Sign in to your Online Account” to get started.</p>	<p>We agree with promoting online options; however, the recommendation is not feasible at this time because this letter goes to both individual and business taxpayers. Online Account is currently not available for business taxpayers.</p> <p>The current letter has the link to IRS.gov/account. We work regularly with the Office of Online Services to update the IRS.gov/account landing page, which is updated frequently as more capabilities are added to online account. We want to point taxpayers there to see all options instead of listing them in the letter (for conciseness and because the online content can be updated frequently and quickly, unlike letter updates that require IT resources). Once business taxpayers have the ability to create an online account, the landing page will be updated.</p> <p>Lastly, we disagree with putting the Online Account information at the top of the letter because it is not the main purpose of the letter. The letter is to inform the taxpayer of his or her balance, and we want to ensure the taxpayer gets that message up front.</p>
<p>Add line space between the paragraphs to allow for better reading and flow:</p> <p>Please notify [16 11V] that we replied directly to you. Alternatively, if you want to authorize a third party to represent you, complete Form 2848, Power of Attorney and Declaration of Representative.</p>	<p>This is a standard paragraph in every CRX letter, and we would not want to make a change just to one letter. A Unified Work Request (programming request) would have to be input to request a change to all CRX letters. We do not think that change would enhance the message as the paragraph covers information about power of attorney and third-party representation, and the two messages complement each other.</p>
<p><b>Bold Text:</b> Alternatively, if you want to give a third party limited authority only to review and receive your confidential tax information, complete <b>Form 8821</b>, Tax Information Authorization.</p>	<p>We agree that the use of bolding may enhance the message. However, the recommendation is not feasible at this time due to CRX programming not allowing bolded text. We made similar suggestions recently and found through stakeholders in IT and OTC that the CRX programming cannot allow this functionality until the platform is updated.</p>
<p>Power of Attorney and Declaration of Representative.</p> <p><b>Bold Text:</b> visit our website at <a href="http://www.irs.gov/forms-pubs">www.irs.gov/forms-pubs</a> or call the telephone number at the end of this letter.</p>	<p>See previous response.</p>

## NOT ADOPTED RECOMMENDATIONS

Bold text: For more information on penalties and interest, review <b>Notice 746, Information About Your Notice, Penalty, and Interest</b> . You can get Notice 746 by visiting our website at <a href="http://www.irs.gov/forms-pubs">www.irs.gov/forms-pubs</a> or by calling <b>800-TAX-FORM (800-829-3676)</b> . What you need to know about your balance due.	See previous response.
Bold text: <b>What you need to know about your balance due.</b>	See previous response.
Bold text: Line V: <b>PAYMENT OPTIONS Pay online, by phone.</b>	See previous response.
Bold text: Line V: <b>PAYMENT OPTIONS</b>	See previous response.
Bold text: Line W: <b>PAYMENT OPTIONS Pay online, by phone.</b>	See previous response.
Bold text: Line W: <b>PAYMENT OPTIONS</b>	See previous response.
Bold text: <b>FILING AND/OR PAYING LATE – IRC SECTION 6651</b>	See previous response.
Bold text: <b>INTEREST – IRC SECTION 6601</b>	See previous response.
Add line space and/or move to the next page #4, bolded text (to make stand out) <b>** SHARED RESPONSIBILITY PAYMENTS **</b>	See previous response.
Bold text: <b>**INTEREST ON SHARED RESPONSIBILITY PAYMENTS – IRC SECTION 6601**</b>	See previous response.
Bold text: <b>LATE OR INCOMPLETE [37 13V] RETURN – IRC SECTION [38 4N]</b>	See previous response.
Bold text: <b>WHAT YOU NEED TO DO NOW</b>	See previous response.
Bold text: <b>HOW TO CONTACT US</b>	See previous response.

**NOT ADOPTED RECOMMENDATIONS**

**Issue 59255, International Phone App**

**TAP Recommendation**

**IRS Action | Response Explanation**

Implement a Voice Over Internet Protocol (VoIP) phone line or Internet Protocol (IP) telephone call option for international taxpayers to call a number in their country so they are charged local calling rates rather than international calling rates. The list of international phone numbers would be listed under the IRS.gov website's international taxpayer section of the website: <https://www.irs.gov/help/contact-my-local-office-internationally>.

The IRS utilizes modern VoIP phone systems to receive and process tens of millions of calls annually. To offer international toll-free calling options directly, the IRS would be required to establish service agreements with local telecommunications carriers in each country where toll-free options were to be offered. It is not recommended to pursue this due to the complexity and cost. Alternately, the calling party may elect to utilize various options at their discretion to place international calls at reduced rates. The IRS does not restrict these alternatives.

In a previous IRS response, the IRS said, "that there are 10 countries that offer a service called Universal International Freephone Number (UIFN) which allows taxpayers to dial toll-free numbers in the U.S. using "land-line" phones." TAP found that the UIFN does not work; therefore, this is not a viable solution for the problem. In the last IRS response, the IRS also stated, "Advancements in technology in recent years have created alternative toll-free access option for international taxpayers. There's a growing list of companies that offer applications that can be downloaded to your cell phone, tablet, or accessed through a personal computer, which allow you to make international calls for free. As an example, the following link (<https://wellkeptwallet.com/free-international-calls/>) is provided to an article that references the "16 Best Apps to Make Free International Calls." The article is meant to be informational related to the growing service offerings for international taxpayers. The IRS currently has no way of identifying if international taxpayers are using these services, but it's anticipated that savvy technology users are already taking advantage of these services. We request that the IRS adds information to the IRS.gov website to direct those international taxpayers who are not as savvy to these options.

It is technically feasible for IRS to add information for alternative international calling options to IRS.gov. However, this places the IRS at risk if one company/application is promoted over another, and the IRS could not guarantee call quality and the privacy/protection of sensitive taxpayer data when utilizing a third-party calling product. We do not recommend providing this information on IRS.gov due specifically to the inherent risks of disclosure of sensitive taxpayer data when utilizing alternative calling services. Online Services would be required to evaluate the existing calling options and develop the approach to communicate to international callers via IRS.gov.

## NOT ADOPTED RECOMMENDATIONS

### Issue 48336, Electronic Filing of Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund, for Reporting Passive Foreign Investment Corporation

TAP Recommendation	IRS Action   Response Explanation
Allow Form 8621 to be electronically filed via Free File Fillable Forms (FFFF).	The Form 8621 can be e-filed through the Modernized e-File platform. Adding it to the FFFF utility would not reduce the preparation time. FFFF provides no tax preparation guidance and limited calculations. Taxpayers must be able to prepare the return like a paper tax version using IRS forms, instructions, and publications.
If multiple 8621 forms are required, allow them to be auto populated.	Software companies make the determination which fields to auto populate based on taxpayer data they have gathered and what would be the best customer experience. The IRS does not define how fields are populated in their software during the tax return preparation process.
Form 8621 should be mobile phone compatible and work with a majority operating systems.	The IRS and Treasury have limited regulatory authority under the Internal Revenue Code with respect to requirements applicable to all tax return preparation companies.

### Issue 56271, Form 8863, Education Credits, Is Very Confusing

TAP Recommendation	IRS Action   Response Explanation
Change to: If the American Opportunity Credit (or Hope Scholarship Credit) has been claimed for this student for any four prior tax years, the American Opportunity Credit cannot be claimed for this student in the current year.	We understand and agree with your recommendation. However, since this is a rare occurrence, we have decided not to adopt the requested change. There is currently no benefit in keeping the text and all references to the Hope Credit are being removed from our products.

### Issue 54250, Increase E-File Forms/Tax Returns

TAP Recommendation	IRS Action   Response Explanation
Provide the capability for taxpayers to register for an online account when they file their tax return.	Electronic return filing does not provide opportunities for the IRS to promote online accounts for various reasons.
The IRS should send an online account invitation notice and instructions to all taxpayers who elect to obtain their transcripts by using the "Get Transcript" tool.	Creating new correspondence for the sole purpose of sending it to the transcript by mail customer segment is not cost effective and only targets a limited customer segment who may not require further interaction with the IRS.
The IRS should send an online account invitation notice and instructions to all taxpayers who use the IRS Data Retrieval Tool for their Free Application for Federal Student Aid (FAFSA) application.	The Income Driven Repayment is retiring July 14, 2023, and FASFA is retiring October 1, 2024.



## NOT ADOPTED RECOMMENDATIONS

<p>The IRS should send an online account invitation notice and instructions to all taxpayers with a non-U.S. address.</p>	<p>Creating new correspondence for the sole purpose of sending to customers with non-U.S. address is not cost effective and only targets a limited customer segment.</p>
<p>Place this information on top of all Notices and Correspondence.</p>	<p>The suggested content cannot be added at the top of all IRS correspondence because of formatting standards.</p>
<p><b>Issue 61996, Tax Rules for Children and Dependents</b></p>	
<p>TAP Recommendation</p>	<p>IRS Action   Response Explanation</p>
<p>Move Table 1 from page 6 to page 3 after the last sentence under Filing Requirements.</p> <p>Being able to read Table 1 under Filing Requirements instead of going to page 6 would be beneficial to the taxpayer. Table 1 information will alert the filer of the requirements at the beginning of the section instead of at the end.</p>	<p>The decision was made to transfer applicable instructions located in Publication 929, Tax Rules for Children and Dependents, to the separate form instructions for Forms 8814 and 8615. Certain material was not transferred such as the Dependents Filing requirement Table 1, Chart B – For Children and Other Dependents located on page 11 (13 of the latest circulation) of the Form 1040 instructions. Publication 929 has been made obsolete.</p>
<p>Move Figure 2, Does Your Child Have To Use Form 8615 To Figure Their Tax, from after the Extension of time to file on page 14, to after the last sentence under When Form 8615 must be filed on page 13.</p> <p>Currently, Figure 2 is on page 14 after the Extension of time to file. It would benefit the taxpayer to have Figure 2 on page 13 after the last sentence of When Form 8615 must be filed.</p>	<p>Publication 929 has been obsoleted, but “When the Form 8615 must be filed,” is included in the 2022 Form 8615 instructions on page 1 under Who Must File. The text in Publication 929, Figure 2, is in the 2022 Form 8615 instructions on page 1. The graphic on Figure 2 was not transferred to the 2022 Form 8615 instructions.</p>
<p>Add a caution symbol. By making this paragraph a caution statement, the taxpayer will be alerted to the fact if line 5 is zero or less, he or she doesn’t have complete the rest of this form.</p>	<p>Publication 929 has been made obsolete. This text is located on page 5 of the current draft of the Form 8615 instructions.</p>

# Project Committee Chair Reports

## Notices and Correspondence Committee

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The Notices and Correspondence Committee reviews and addresses IRS notices that are unclear or notices that could cause confusion for the taxpayer.

## Committee Work Scope and Recommendations

The Notices and Correspondence Committee (NCC) reviews and addresses IRS notices that are unclear and cause confusion to taxpayers. The NCC has a direct influence on documents that make it into the taxpayers' hands. Often, a single notice worked by the NCC will make it to millions of taxpayers living in the United States and abroad.

Through the NCC Screening Committee meetings, a trend was observed, and the NCC shifted the scope of work to meet the demands of the public. Most taxpayer suggestions from ImproveIRS.org stem from taxpayers' frustration in calling the IRS and/or the lack of immediate help from the IRS toll-free phone lines. The NCC believes that the IRS must post all mailed notices within the taxpayer's online account to avoid taxpayer confusion and burden. The NCC wants to direct taxpayers to the option of creating and using their online account. A suggestion was made to add the following to the top of each mailed notice:

*Taxpayer Online Account – Each taxpayer can create and access their individual taxpayer account to view updated account information including balances by year, payment options and activity, tax records and transcripts, notices and letters, and any third-party authorizations. Please go to IRS.gov and select “Sign into your Online Account” to get started.*

The following issues were elevated to the IRS for consideration:

- **Issue 53484: LTR 3030C Balance Due Explained; Tax/Interest Not Paid** – On March 30, 2022, the NCC reviewed the balance due letter. Both subcommittees developed a total of 26 recommendations. Most of the recommendations focused on the format of the letter and order for each subject line item. The NCC suggested that each subject line be bolded, and that the IRS add a standard paragraph in the balance due letter directing the taxpayer to the IRS “Your Online Account” website. This standard, bold and italicized notice will alert taxpayers that the taxpayer can create an IRS online account, thus, streamlining IRS information and taxpayer responses, consolidating IRS notices in one place, assisting taxpayers in their quest to cross check IRS notices, and reviewing requests sent by the IRS through the mail to taxpayers. This suggestion will reduce the volume of taxpayer calls to the IRS toll-free phone lines and expedite taxpayers' responses to IRS inquiries.
- **Issue 53485: LTR 2273C Installment Agreement Accepted; Terms Explained** – The NCC recommended that each installment agreement (IA) letter be reformatted like the CP2000 letter, as it is more user friendly. Some recommendations are to simplify the heading section of the letters by removing the “numbers of copies,” “Office of Management and Budget (OMB) Clearance Number,” and “expires” sections within the letter's headings. The suggested changes will make it easier for the taxpayer to understand the letter.
- **Issue 57391: LTR 1962C Direct Debit Installment Agreement (DDIA) (Form 433-D) Granted/ Revised** – The NCC submitted a change request to the IRS to expand the online account system functionality for taxpayers to update their bank account and routing information online. Taxpayers will have the ability to self-service their agreements, which will reduce IRS call volume and expedite the processing of DDIA changes. The NCC recommended rewording some of the paragraphs to provide more clarification on what to expect if a taxpayer needs to

update his or her bank account information using a new Form 433-D, Installment Agreement, including the need to mail in payments in the interim, where to mail the new form, and the Form 433-D processing timeframe.

- **Issue 58801: LTR 3127C Revision/Reinstatement to IA and User Fee Adjustments** – The NCC reviewed Letter 3127C and recommended removing unnecessary, confusing information and cleaning up the letter format.
  - The letter contained inaccurate IRS contact information. The NCC recommended including an easy to locate physical mailing address or a direct IRS phone number.
  - The letter was unclear on how a taxpayer can submit an address change or change in marital status. To address this issue, the NCC recommended that the Installment Agreement Reinstatement specifically list Form 8822, Change of Address, or 8822-B, Change of Address or Responsible Party - Business. Another recommendation is for the IRS to ensure the taxpayer knows if a payment is received and the accurate amount due. The IRS should provide documentation of the starting balance owed, the accrued interest and penalties, and how the IRS applied the received payment(s).
  - The NCC recommended that the IRS be transparent in the Collection Statute Expiration Date (CSED). In the current version of the installment agreement reinstatement letter, the IRS advises the taxpayer that after a “shortly” approaching date, that the taxpayer may be under no obligation to satisfy the balance due. The NCC suggested replacing the word “shortly” with the actual CSED date.
  - The NCC recommended that: (1) the IRS provide search tools where the taxpayer can confirm the authenticity of the particular installment agreement reinstatement letter, and (2) the IRS alert taxpayers to the option of creating and referencing a Taxpayer Online Account.
- **Issues 63526: Letters Involving Internal Revenue Tax Tip 2022-170 and 63525: TAP Awareness at Tax Professional IRS Website** – The IRS TAP experience is continuing to develop and engage taxpayers and tax professionals. The NCC recommended that the IRS include a link to [ImproveIRS.org](https://www.irs.gov/Improvement) with a note that taxpayers and tax professionals can direct comments and suggestions to TAP through this website.

## Other Activities and Achievements

The NCC addressed the following referrals submitted in 2021 to which IRS responded in 2022:

- **Issue 51423: CP504 and CP504B** – The NCC recommended the IRS add direct phone numbers to the notices to reduce calls to the general phone number. The IRS did not adopt the recommendation; the NCC submitted a rebuttal. The NCC agreed with the IRS response to provide a direct number to a particular department. The NCC suggests that the IRS direct future funds to address the taxpayer issue when calling the IRS for assistance. When funds become available, the IRS should prioritize the capability to add a callback feature to reduce taxpayer frustration when calling the IRS.

- **Issue 48460: Legitimacy of Phone Numbers** – Scammers find new ways to defraud taxpayers. The committee received many issues involving the taxpayers’ comfort level in calling the number(s) listed on the IRS notices. The NCC recommended that the IRS add a way for taxpayers to verify the legitimacy of phone numbers. The committee suggested a link on the IRS.gov home page, with a search feature that allows the taxpayer to enter the notice number and get the phone numbers associated with that notice. The NCC requested that this feature allow the taxpayer to enter a phone number listed on the notice and the corresponding notice number will appear with the appropriate department. The IRS responded that the link at the bottom of the IRS home page was sufficient. The NCC submitted a rebuttal.

Taxpayers continue to make simple requests to the IRS, ranging from cross checking the phone numbers on mailed notices to cross checking the authenticity of the entire mailed notice. The NCC reviewed a set of three recommendations (2203, 2204, and 2205) to address correspondence and notice verification capabilities.

- **ID 2203** – The NCC recommended that on the IRS.gov website the IRS add a tab where a search box would be located. In the search box, the taxpayer could enter the phone number listed on the received mailed notice(s). After entering the phone number, the taxpayer could verify that the mailed notice’s listed phone number is a legitimate IRS phone number. The IRS responded that the IRS.gov home page contains a link to the taxpayer’s online account or that the IRS.gov home page search engine provides this information. The NCC tested this response and found that the IRS home page did not provide the information and that the taxpayer’s online account was deficient in containing copies of mailed notices. The NCC rebutted the IRS response and renewed the recommendation. The IRS again did not adopt the recommendation.
- **ID 2204** – The NCC recommended that each IRS mailed notice include a unique Document Identification Number (DIN). This DIN would be specific to the mailed notice and assist taxpayers in confirming the mailed notice is legitimate and not a scam. The IRS responded that the NCC’s recommendation was unclear. The NCC clarified the recommendation. The committee suggested that the IRS include copies of all mailed notices in the taxpayer’s online account under “Notices and Letters” by tax year and include a separate unique DIN on each mailed notice. In the taxpayer’s online account, the taxpayer could then enter the DIN and retrieve the specific mailed notice. When taxpayers seek assistance from the IRS toll-free phone line, these improvements will facilitate the identification of the mailed notices and facilitate the resolution of the highlighted issues. The IRS will take these recommendations into consideration.
- **ID 2205** – The NCC recommended that along with the tab to confirm the legitimacy of the mailed notice phone number that the IRS include a tab to enter the mailed notice correspondence number. For example, if a taxpayer received a CP2000, the taxpayer would enter “CP2000” in the search bar. A sample of the IRS official CP2000 would then appear. Taxpayers could then confirm the legitimacy of the mailed notice. The IRS responded that the committee’s recommendation was the opposite of good search practices and is unlikely to provide beneficial taxpayer experience. The IRS stated that the existing search tools provide taxpayers with links to confirm mailed notices and cautions taxpayers that the online account may not contain all the mailed notices.

- **Issue 43860: Transcripts** – The NCC recommended adding page numbers to transcripts. The IRS stated that adding page numbers to a transcript is a change to the Transcript Delivery System (TDS) and mandates a work request. Work requests must be funded to support the programming and testing necessary to change the TDS system. There is no discretionary funding available. The NCC recommendation is critical to the accuracy of information to taxpayers. Without a page number, the transcript is confusing. The IRS should table this recommendation for future consideration or until the budget allows for implementation. The IRS responded to the rebuttal saying that it would keep it under consideration based on the 2023 budget.
- **Issue 48326: Adding Information to IRS View Account** – The NCC submitted a change request to have documents and tax returns sent by the taxpayer to include the date received on the taxpayer’s online account. The IRS did not adopt this recommendation due to funding, limited resources, and priority for the IRS Modernization Plan. The NCC submitted a rebuttal to renew the request to include a date received in the taxpayer’s online account for documents received by the IRS. The NCC believes that by adding the date received, the IRS will reduce IRS toll-free calls by taxpayers wanting to confirm receipt by the IRS. This change would reduce the taxpayers sending redundant forms, etc. The IRS tabled this recommendation for consideration when funding becomes available.
- **Issue 39806: CP2000** – The Office of Tax Correspondence requested TAP to review CP2000. This notice is sent to taxpayers when their tax return information does not match the data reported to the IRS by employers, banks, and third parties. The Automated Underreporter system compares the information, and when a potential discrepancy is identified, a tax examiner reviews the return. If a discrepancy remains, a CP2000 is issued. There are five recommendations to improve the notice, with the language being the primary consideration and formatting secondary. The NCC closed the issue with the IRS responses.
- **Issue 43347: CP2000 Revision 2** – In 2022, the NCC received the IRS response to the 2019 CP2000 project. The original 2019 CP2000 project contained 55 recommendations to the IRS on how to improve the CP2000. The IRS response came back in 2021 when TAP was inactive; thus, the IRS response was reviewed in 2022. Since the CP2000 underwent significant changes, the NCC decided to close the project and start a new one with the IRS updates. There were two IDs from the 2019 project to include in the new CP2000 project. See Issue 63395.

## Ongoing Work

- **Issue 63395: CP2000** – The CP2000 is the most widely disseminated IRS letter. When a taxpayer receives a CP2000, the IRS usually proposes an increase in taxes. Taxpayers are unsure of what to do next. The IRS should ensure the CP2000 is clear and concise so that all taxpayers understand the proposed assessment and how taxpayers can review and comply with the request within the document.

## Issues Under Consideration for 2023

- **Issue 52363: LTR 6470** – This letter is sent to taxpayers who received math error Notice CP11, CP12, or CP13. The appeals language regarding Recovery Rebate Credit adjustments was omitted.
- **Issue 52362: CP14** – The letter is issued when taxpayers have a balance due (unpaid taxes, penalties, and/or interest).
- **Issue 52425: CP12** – This letter is issued when the IRS corrects one or more errors on the taxpayer’s tax return and a payment becomes an overpayment, or an original overpayment amount has changed.
- **Issue 52434: LTR 324C** – This letter is sent to the taxpayer to request additional information related to Forms 1040-X or 1120X.
- **Issue 52479: LTR 503** – This letter (reminder notice) is sent to the taxpayer to say that there is an unpaid balance.
- **Issue 53181: CP80** – This letter is sent to inform taxpayers that there is an unfiled tax return with a credit on their account.
- **Issue 55264: Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return** – This form is used to apply for a six-month extension for Forms 1040, 1040-SR (Senior), and 1040-NR (Nonresident).



## Special Projects Committee

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The Special Projects Committee works issues that affect international taxpayers, identity theft issues, and issues that don't specifically fit under the jurisdiction of the other committees.



## Committee Work Scope and Recommendations

The Special Projects Committee (SPC) works on issues that affect international taxpayers, identity theft issues, and issues that do not specifically fit under the jurisdiction of the other committees.

In 2022, the Special Projects Screening Committee reviewed approximately 200 submissions originating from taxpayers living in the United States and abroad. About 15 percent of the submissions were referred to the Special Projects or another committee for follow-up. Some

submissions from different taxpayers raised the same issue and were joined together to be addressed in a single referral.

Many issues were inappropriate for TAP consideration as they involved situations specific to an individual taxpayer rather than systemic issues, or they raised legal and/or regulatory matters that are outside TAP's control.

International taxpayers face obstacles when filing their tax returns, and tax returns for citizens living outside the United States can have a higher level of complexity. The IRS Taxpayer First Act Report to Congress identified international taxpayers as an "underserved community" and discussed strategies for improvements. The SPC worked on issues specifically focused on improving access to and use of IRS tools for international taxpayers.

The following referrals were elevated to the IRS for consideration:

- **Issue 48336: Electronic Filing of Form 8621 Information Return by a Shareholder of a Passive Foreign Investment Company or Qualifying Election Fund** – Per the IRS, Form 8621 for reporting Passive Foreign Investment Company takes 49 hours to complete, and it must be paper filed by individuals who do not use a tax professional. It then takes 20 hours and 34 minutes to prepare and send the form to the IRS (IRS.gov/statistics). There should be a way to e-file this form via Free File Fillable Forms (FFFF). Standard e-filing tax software should be able to populate the form from other schedules' fields along with specific input fields. Electronic filing will save time and money for both the taxpayers and the IRS processors. The IRS did not adopt the three recommendations proposed by TAP. The SPC reviewed and accepted the IRS responses, and rebuttals will be submitted in TAP year 2023 for two of those recommendations that were not adopted by the IRS. In particular, the IRS indicated that the form was available through Modernized e-File (MeF) and adding the form to FFFF would not save time. MeF is only available to taxpayers through a paid preparer or the IRS Free File Program. Since the Free File Program has income restrictions, the SPC wants the form added to FFFF where all taxpayers, regardless of income, can access it. Any form that is e-filed saves time and money compared to a form that is printed, assembled, and then mailed.
- **Issue 51241: Form 1040-SS and 1040-PR** – Taxpayers continue to have challenges filing Form 1040-SS, U.S. Self-Employment Tax Return (English version), and 1040-PR (Puerto Rico – Spanish version). *Bona fide* residents of all territories use these forms to report self-employment income, calculate self-employment tax, and evaluate eligibility for refundable credits (for valid residents of Puerto Rico). The SPC recommended updating the form instructions, updating website Tax Topics (numbers 901 and 902), adding the form to the list of FFFF, and making online filing available to more taxpayers.

The IRS adopted two recommendations, made the requested website updates, and forwarded the third referral to the Taxpayer Experience Office. The IRS response was accepted in November 2022.

- **Issue 51693: Estimated Tax Payments** – Taxpayers should be able to make estimated tax payments and have those payments properly credited under their own Social Security number (SSN), not in their spouse’s SSN. The IRS indicated that our recommendations had been resolved prior to elevation. The SPC accepted the IRS response.
- **Issue 62717: Social Security Windfall Elimination Provision Notice to International Taxpayers** – International taxpayers are subject to the Windfall Elimination Provision (WEP) reduction of Social Security benefits by up to 50 percent of their annual foreign pension income. Some taxpayers are not aware that WEP can reduce retirement income. To accurately plan for retirement, impacted taxpayers must be informed. The public sector employees in the United States who are subject to WEP have required notifications. Since 2005, Public Law 108-203 has required state and local government employers to disclose the effect of the WEP to all new employees. The IRS cannot invoke a requirement on foreign employers. The SPC is recommending that WEP information be added to the instructions for Form 2555 and to IRS.gov. An alert would help millions of Americans employed abroad who earn second pensions on those noncovered earnings. The Joint Committee voted to forward this issue to the IRS at the November 2022 meeting.

## Other Activities and Achievements

SPC members worked the 2022 Nationwide Tax Forums, listened to online meetings with Stakeholder Liaisons, attended face-to-face events with Local Taxpayer Advocates (LTAs), and participated in ad hoc focus groups for servicing underserved populations. Members participated in the Veterans Administration parade and the Urban League of Metropolitan Seattle community services fair, just to name a few events. The members also engaged in day-to-day outreach that often goes unrecorded, such as one-on-one engagement with family, friends, and strangers who express frustration over issues with the IRS. Outreach not only brings in new issues, but also increases taxpayer awareness and fosters understanding.

## Ongoing Work

The SPC addressed the following referrals submitted by prior committees. The IRS responded in 2022 as follows:

- **Issue 42690: IRS Instructions on Where to File Taxes** – Instructions for the 1040 and 1040-SR on where to mail a tax return via a private delivery service were confusing. The IRS made improvements to provide better clarity. The IRS response was accepted by the committee in July 2022.
- **Issue 43054: IRS Accounts Made Dysfunctional for Non-Resident Americans** – The SPC asked for improved access to transcripts in online accounts for international taxpayers. The issue was placed under consideration with a follow-up date of July 15, 2021. We accepted the IRS response.

- **Issue 43741: No Electronic Filing for Foreign Spouse** – Overseas taxpayers were having difficulty electronically filing returns with a foreign spouse. Software required that the foreign spouse have a SSN or an Individual Taxpayer Identification Number (ITIN). The IRS allows taxpayers to write nonresident alien (NRA) in the box for the spouse’s SSN or ITIN. Free file programs allow the NRA entry, and there has been improvement on this issue. The IRS response was accepted in May 2022.
- **Issue 43808: Non-U.S. Banks Not Cashing U.S. Checks** – The SPC recommended the IRS provide inexpensive methods for overseas taxpayers who do not have a U.S. bank account to receive payments from the IRS. The IRS placed this issue under consideration with a due date of September 30, 2022. The SPC is still waiting for an update on this issue.
- **Issue 44253: Increase the Number of Forms, Publications, and Instructions Allowed to Be Ordered** – Elderly taxpayers and taxpayers with limited computer use are having difficulties receiving paper IRS tax forms and publications via mail. Some taxpayers are unable or unwilling to download tax forms and print them for their use. Every year, TAP receives complaints and suggestions from people not receiving ordered forms in a timely manner. This referral was submitted to the IRS in 2021 and the SPC reviewed the response in September 2022.
  - **Recommendation 1:** Increase the allowable number of preprinted forms from the current limit of five copies to 20 copies. The SPC accepted the IRS response to not adopt. The IRS felt that increasing the current number of forms allowed to be ordered is not appropriate and changing that amount would not help the problem.
  - **Recommendation 2:** The IRS should encourage distribution of paper forms and publications where there is a taxpayer need. The SPC submitted a rebuttal to the IRS response. The rebuttal recommends expanding and improving the Tax Forms Outlet Program to get paper forms and publications out to the sectors of the public with limited access. The SPC also recommended that the IRS return to mailing tax packages to paper filers. The justification for stopping this program is not supported by IRS statistics or customer complaints.
- **Issue 50524: Overseas Tax Preparers** – After review, this should be grouped with Issue 43867. No action is needed at this time. There is a need for more Certified Acceptance Agents (CAA), but this is regulatory in nature.
- **Issue 50545: Improve Where’s My Refund? on IRS.gov** – The SPC made recommendations to improve the Where’s My Refund? tool on IRS.gov. The IRS did not adopt the first recommendation because it was reviewing prior requests that would serve the same purpose as the submitted recommendation. The SPC accepted the IRS response. The second recommendation was to incorporate the Where’s My Refund? information into the individual online account. The IRS has this under consideration.

- **Issue 59255: International Phone Apps** – The SPC recommended that the IRS offer different phone apps for overseas taxpayers when they need tax assistance. Callback options were recommended to reduce cost and wait times for international taxpayers. The inability of international taxpayers to use the phone system may be a violation of the Taxpayer Bill of Rights. The IRS responded with non-adopt for the recommendations on phone apps. The callback recommendation is under consideration with follow up by August 31, 2023. The SPC accepted the responses and will be submitting a rebuttal for the non-adopt recommendations in 2023.
- **Issue 50630: The IRS Should Provide Tax Filing Software to Taxpayers** – It was suggested that the IRS provide tax filing software to all filers; however, the issue of the security available from the free file vendors was a concern for some taxpayers. This issue was dropped by the full committee because the free file vendors have high security guidelines that must be met, and the IRS is not a software provider.
- **Issue 51824: Estate and Gift Tax Filing** – The SPC is considering e-filing and/or alternative methods to provide supporting documentation with the original filing of estate (Form 706) and gift (Form 709) tax returns. The returns require taxpayers to provide documentation that can be hundreds to thousands of pages, while the returns themselves are under 31 pages. Paper shipping and processing is ineffective. An alternative electronic approach is needed to increase efficiency, reduce costs, and improve resource allocations. Subcommittee One is working on this issue.
- **Issue 58722: Misleading Wording on IRS.gov Website** – International taxpayers are confused by the information on IRS.gov regarding the automatic two-month extension for filing. The IRS.gov website states that these taxpayers have an additional two months to file and pay. However, further down the page, the taxpayers are told that they will be charged interest on any payments received after the original due date. The subcommittee has discussed the details and will be completing this referral in the 2023 TAP year.
- **Issue 41296: Quick Withdrawal of Powers of Attorney** – This issue was elevated to the IRS in June 2020. The SPC requested an option to quickly withdraw from a Power of Attorney (POA) (Form 2848, Power of Attorney and Declaration of Representative) and notifications from the IRS to POAs when a withdrawal has been issued. The IRS will follow up by June 30, 2023.
- **Issue 43798: Online System for Taxpayers Living Abroad** – The IRS did not adopt this recommendation, and it was discussed at the August 2021 Special Projects meeting. The SPC wanted to discuss this with the Taxpayer Experience Office Subject Matter Expert (SME). Questions for the SME were reviewed after May 2022.
- **Issue 43807: Non-U.S. Banks Not Processing U.S. Checks** – Awaiting a response from the Chief Financial Officer. This issue recommends the IRS list third-party international transfer options on its website to assist taxpayers with transfer fees and exchange rates. These new suggestions may turn into a new issue as the original issue may not have been resolved. The IRS response was accepted in May 2022.

- **Issue 43867: Impossible to Get an Individual Taxpayer Identification Number (ITIN) From Abroad** – When overseas taxpayers apply for or renew an ITIN, they must mail in original documents or find a CAA. A CAA authenticates original documents in face-to-face interviews. Many international taxpayers need to travel to another country, going hundreds of miles or more to meet with a CAA. The IRS did not adopt the referral as it is regulatory in nature, and the SPC accepted the response.
- **Issue 48551: Unequal Treatment of International Taxpayers** – The SPC submitted numerous recommendations asking that the IRS give international taxpayers access to the same services available to domestic taxpayers. The IRS did not adopt most of the recommendations. This referral includes nine separate recommendations from these identified issues:
  - International taxpayers do not have access to Taxpayer Assistance Centers or Low Income Taxpayer Clinics;
  - International taxpayers' calls to the IRS are not toll-free and can be costly due to long wait times;
  - When IRS assistance is reached, the assistant does not have the proper training on international tax topics;
  - IRS correspondence is not received in a timely manner and is often received after the response due date;
  - Online accounts are impossible to access due to lack of a U.S.-based cell phone, an ITIN, or a U.S.-based credit account, such as a credit card or car loan. Thus, it is difficult to pass the verification requirements;
  - Free File programs are not available;
  - Refund payments are issued as checks, which cannot be cashed at foreign banks; and
  - The IRS needs to implement changes to enable U.S. citizens living outside the country to fulfill their filing requirements with the same support and resources available to taxpayers living in the United States.

The recommendations mentioned here were elevated to the IRS in September 2021 and are awaiting response.

- **Issue 48702: Eliminate Third Parties as a Necessity for Tax Preparation** – Taxpayers expressed concern about the security of their personal information when using the online Free File Program. Recommendations included amending the Free File Memorandum of Understanding, having the IRS start preparing more returns, making the Free File returns accessible through the online account, and correcting verbiage that seems to indicate that there is an income limit on the FFFF Program. The IRS responses were accepted.
- **Issue 49525: Expanded Taxpayer Online Account With the IRS** – This was a large referral that was worked by the entire TAP and submitted by the SPC. There were ten separate recommendations aimed at improving the online account for taxpayers. The IRS responded that four were resolved prior to elevation and six recommendations were not adopted. A rebuttal was submitted asking for pocket guide availability and referencing improvements.

- **Issue 49802: Refund Payments and Stimulus Payments to Couples With Joint and Separate Bank Accounts** – The SPC asked that the IRS issue separate stimulus payments to married couples. The IRS currently sends separate correspondence to married couples. This recommendation was not adopted since there will be no stimulus payments after December 31, 2021. The SPC asked the IRS to increase awareness of the option to use Form 8888 to split a refund between multiple accounts. The IRS adopted the recommendation and detailed plans for achieving increased awareness. The SPC accepted these responses. The final recommendation addressed overseas taxpayers who have difficulty in cashing checks from the U.S. Treasury. The IRS responded that this issue is under consideration with an implementation date of January 30, 2023.

### Issues Under Consideration for 2023

- **Issue 61344: Foreign Retirement Accounts** – TAP is commenting on Revenue Procedure 2020-17 to improve customer service for foreign taxpayers with foreign retirement accounts and other tax-favored foreign savings accounts like §529 College Savings Plans. TAP requests the penalty abatements for the above mentioned Revenue Procedure be clearly outlined and identified in appropriate publications, form instructions, and on the IRS.gov website. This issue will be presented to the Joint Committee in 2023.
- **Issue 62230: Increase Tax Education for Refugees (Newly Arrived Immigrants) to the United States** – The screening committee reviewed issues about providing tax information for immigrants. Immigrants need to know what their tax responsibilities are and how to comply with tax regulations. Many immigrants and foreign nationals come from countries where taxes are oppressive. The SPC wants to look at ideas to get these communities educated, informed, and knowledgeable about how to file tax returns.

## Tax Forms and Publications Committee

### Chair

Christine (Chris) Scott, Hawaii

### Members

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Tor Daley, Alaska

Joseph Edelen, South Dakota

Kameelah Guthridge, Ohio

Charles Harvey, New York

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### Designated Federal Officer

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Cedric Jeans, Chief TAP East, Tennessee

### IRS Program Owner

Wage and Investment

### TAP Staff

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Kevin Brown, Management Assistant, Washington, D.C.



The Tax Forms and Publications Committee reviews and recommends changes to IRS forms and publications that taxpayers use.

## Committee Work Scope and Recommendations

The Tax Forms and Publications (TF&P) Committee reviews and recommends changes to IRS forms and publications used by taxpayers and tax professionals. Any review requests come directly from the IRS, tax practitioners, taxpayers, and TAP.



In 2022, the committee continued a general review of tax forms and publications. The TAP Screening Committee reviewed issues and determined whether to forward them to the six committees or to reject them with no action. The approved issues were divided between the two TF&P subcommittees, which analyzed the issues and offered recommendations. The IRS requested the TF&P Committee to provide feedback on forms, either before or after the release of the respective form. The committee sent four referrals to the IRS for consideration, which included 50 different recommendations. The committee closed the following referrals for several reasons (including having no recommended changes):

- 52441 – Form 990 Instructions (2020 form);
- 52633 – Form 13715 Suggestion;
- 52657 – Edit of W-2 in online Free File Forms;
- 52664 – Design improvement for Form 3520;
- 61995 – Form 8862, Information to Claim Certain Credits After Disallowance; and
- 62742 – Form 8615, Tax for Certain Children Who Have Unearned Income.

The following referrals were elevated to the IRS for consideration:

- **Issue 52476: Forms 1094-C and 1095-C – Make Employers Fill Out Form 1095-C Properly –** The committee reviewed Instructions for Forms 1094-C and 1095-C regarding employer health insurance subsidies. To improve the clarity of the instructions and additional information for taxpayers, the committee made seven recommendations (six for the publication and one for the form).
- **Issue 52596: Form 1040 – Instructions and Schedules 1, 2, and 3 –** The request was to evaluate the publication and determine if the instructions clearly communicated guidance to the public. The committee made 38 recommendations for third-party mailing services, including providing clear instructions in other languages, online payments, married filing separate status, qualifying children, and refunds.
- **Issue 52617: Form 8812 – Credits for Qualifying Children and Other Dependents –** The form was complicated, and some sections required additional clarification. The committee reviewed the form and made one recommendation.
- **Issue 52671: Form 8863 Revision – Education Credits –** The committee noted that the instructions were complex and confusing and instructed the taxpayer to refer to the publication. The committee reviewed the form and instructions and made four recommendations.

## Other Activities and Achievements

Most TF&P Committee members are new to TAP. Despite a late start to the year and no in-person committee work due to COVID-19 restrictions, members participated in various outreach activities and staffed the TAP booths at the virtual IRS Nationwide Tax Forums.

## Ongoing Work

The 2022 TF&P Committee addressed the following referrals from previous submittals. The IRS responded in 2022 as follows:

- **Issue 50226: Form 944, Employer’s Annual Federal Tax Return** – Focusing on the requirements to file Form 944 rather than Form 941, the committee reviewed the taxpayer’s ability to switch between the two forms. The committee made seven recommendations for improvements to the form’s instructions. The IRS has not adopted two recommendations and adopted five recommendations with an implementation date of December 2022.
- **Issue 50439: Form W-4, Employee’s Withholding Certificate** – The committee reviewed Form W-4 and made four recommendations to improve clarity for taxpayers. The IRS did not adopt two recommendations, and two other recommendations are under consideration. The committee voted to accept the IRS response.
- **Issue 50487: Form 8857, Request for Innocent Spouse Relief** – At the IRS’s request, the committee reviewed an earlier version of Form 8857 related to innocent spouse relief. To improve clarity, the committee made seven recommendations that the IRS did not adopt.
- **Issue 50966: Form 1040 – Review for Tax Year 2021** – At the IRS’s request, the committee reviewed an earlier version of Form 1040 and made five recommendations. The IRS did not adopt four recommendations and adopted one recommendation with an implementation date of December 31, 2021.
- **Issue 51076: Schedule SE – Self-Employment Tax** – At the IRS’s request, the committee reviewed Schedule SE (self-employment) and made four recommendations. The IRS did not adopt three recommendations and partially adopted one with an implementation date of December 31, 2021.

## Issues Under Consideration for 2023

The committee will work on the following referrals in 2023:

- **Issue 52664: Review Instructions for Form 3520** – Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.
- **Issue 61996: Publication 929 – Tax Rules for Children and Dependents** – The proposal was to review Publication 929 for clarity and to reduce complexity.

# Taxpayer Assistance Center Improvements Committee

## Chair

Nina Tross, Florida

## Committee Members

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Denise Andrews, Texas

Mikaela Binsfeld, Minnesota

Philip George, Utah

Sarah Holtzclaw, Georgia

Anthony Jackson, Jr., Louisiana

Paula King, Kentucky

Daniel Leatham, Massachusetts

David Newingham, Nevada

Conner McFarland, Maine

Danielle Roberts, North Carolina

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Annie Gold, Management Assistant, Texas

The stated purpose of the Taxpayer Assistance Centers is to provide free, face-to-face resolution of a taxpayer's issues that the taxpayer feels cannot be resolved by phone or online from IRS personnel.



## Committee Work Scope and Recommendations

The principal mission of the 358 Taxpayer Assistance Centers (TACs) listed on the IRS website 2021 Data Book is to provide free, face-to-face resolution of a taxpayer's issues that the taxpayer feels cannot be resolved by IRS assistors on the phone or online. TACs are recovering from the reduction in services due to COVID-19, and most offices are now fully operational to the extent personnel are available to staff the offices. TACs are the more effective solution for taxpayers to resolve systemic issues. Much of the TAC Improvements Committee's efforts are directed at ways for taxpayers to communicate with TAC personnel.

The committee members participated in reviews of the Volunteer Income Tax Assistance (VITA) site products and made suggestions for changes to manuals and tests. The committee participated in IRS focus groups on regulation of the tax professional community, the homeless, veterans, active military personnel, and Native Americans.

Committee members interviewed prospective TAP volunteers for 2023. Several members participated on the committee to prepare the 2022 TAP Annual Report. All committee members worked to identify new ways to interact with taxpayers and professional organizations via outreach efforts. The committee developed exciting ways to receive and develop referrals. Returning members look forward to collaborating with taxpayers and professionals to improve services, expand outreach activities, and foster improved communication.

The following issues were elevated to the IRS for consideration:

- **Issue 40902: Telephone Application Confirmation**– Taxpayers who do not have access to email, such as the elderly and low-income taxpayers, must call the IRS to make an appointment at their local TAC. To improve service to these taxpayers, the IRS should provide a follow-up telephone call regarding the date and time of their appointment and what type of identification and other paperwork the taxpayer should bring to the appointment. Any information about the TAC facility should be shared with the taxpayer. This personalized telephone confirmation will benefit both the taxpayer and the IRS by providing an overall better experience for the taxpayer and reducing the TAC “no show” rate. Pending IRS response.
- **Issue 44276: Review of TAC Tips** – The IRS provided televisions in TACs as a means of communicating and to ease the waiting experience for visitors to TACs. The IRS featured PowerPoint slides with information about IRS programs and services. Several sessions were held to discuss the TAC signage and other aspects of the televised “Tax Tips.” The TAC Improvements Committee recommended the IRS offer the presentations in both English and Spanish. The TAC Improvements Committee recommended the IRS remove duplicate information and use the IRS infomercials available to the public on YouTube to supplement the slides. The committee recommended that QR codes be added to each screen to allow viewers to scan and review information via their smart devices at their convenience. These issues were sent to the IRS for further consideration. The IRS requested TAP review these items and submit constructive comments. The IRS did not adopt the recommendations by the committee. The subcommittee requested to meet with a subject matter expert (SME) for clarification of the IRS concerns. The committee members participated in the meetings with the IRS and provided feedback on the training materials. The TAC committee will vote to close this project as completed in the initial 2023 committee meeting.

- **Issue 54682: Prohibited Items** – The committee considered whether the signage provided to the public entering the TAC was adequate. The committee suggested that the TAC posters be original, in full color, and prominently displayed so that anyone entering the office will be able to view the information. The recommendation also included a request that the list of prohibited items be incorporated into the appointment reminder so taxpayers will know the office expectations before they arrive. The Joint Committee voted to elevate this referral to the IRS for action.

- **Issue 44436: Oil and Gas Royalties Specialty Training** – In prior years, the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs addressed Oil and Gas Royalties, which are allowed to claim Depletion and Severance Taxes taken against them. Because there was an adjustment to Form 1099-MISC, Box 1, Royalty Income was deemed out of scope.

These calculations are very straightforward and are not hard to complete (See Publication 4012, VITA/TCE Volunteer Resource Guide (Rev. 10-2022), page 10, item S C, and page 11, item S E). The Denver Stakeholder Partnerships, Education and Communication (SPEC) organization for many years provided a training course for at least Colorado, Wyoming, and North Dakota. The IRS did not adopt the initial recommendation. The committee met with a SME who advised that the number of taxpayers impacted did not justify the resources required to take the requested action. After the IRS initial response and SME discussion, the committee asked the IRS for a reconsideration. The reconsideration was not adopted, and the committee decided to accept the IRS response.

- **Issue 44274: Volunteer Income Tax Assistance Project Review** – Training and certification are vital components of the IRS free volunteer tax preparation programs. SPEC provides paper and electronic products to assist volunteer tax preparers. SPEC requested TAP review VITA and TCE publications, guides, and tests. The committee reviewed the following products: Publication 4491, VITA/TCE Training Guide; Publication 4012, VITA/TCE Volunteer Resource Guide; and Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest. The project was completed.

- **Issue 41122: Accessibility to Taxpayer Assistance Centers** – TACs are locations where taxpayers can get help with various issues or questions they have regarding their taxes. TACs are a vital resource to taxpayers. Taxpayers who live far away from their nearest TAC or who have mobility limitations are adversely affected. Introduce virtual TAC appointment options for taxpayers. This option would allow taxpayers to have their issues addressed from their home or a public space like a library and would allow for more equal access to TACs for all taxpayers. Introduce community visits by TAC representatives. This option would increase the accessibility of TAC services. This would more equitably grant access to TACs for all taxpayers. Under the current process, many taxpayers are at a disadvantage due to location and distance to TACs.

## Other Activities and Achievements

Outreach activities by the committee included presentations before tax professional organizations, ongoing community outreach activities, and work with Local Taxpayer Advocates and the Low Income Taxpayer Clinics. Committee members were active with their local community organizations, alumni groups, and the local media.

## Issues Under Consideration for 2023

- **Issue 49686** – Bellingham, Washington, office needs signs for new location;
- **Issue 51205** – VITA sites to serve as ID Verification sites; and
- **Issue 55988** – Allow taxpayers to fill out a form stating their issues.

# Taxpayer Communications Committee

## Chair

Leigh Ann Wood, South Carolina

## Members

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Hercules Analitis, Illinois

Richard Bell, Texas

Denise Besson, Michigan

Jim Buttonow, North Carolina

Ruth Guyon, Nebraska

Jared Lefevre, Montana

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Candace Smith, Oklahoma

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## Designated Federal Officer

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## IRS Program Owners

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The Taxpayer Communications Committee was established with the goal of exploring ways in which the IRS communicates with taxpayers, examining opportunities for improvement, and understanding how each of these areas may enhance the taxpayer's experience.

## Committee Work Scope and Recommendations

The Taxpayer Communications Committee (TCC) was established with the goal to explore ways in which the IRS communicates with taxpayers, examine opportunities for improvement, and understand how each of these areas may enhance the taxpayer's experience.

In 2022, the Taxpayer Communications Screening Committee reviewed over 600 concerns submitted by taxpayers. Many of these submissions were combined into centralized themes, including Where's My Refund? concerns, ID.me issues, the inability to contact the IRS, and online account/IRS website issues. Some submissions were not addressed by TAP due to individual taxpayer issues or regulatory issues outside of TAP's scope.

The TCC addressed five issues and made 26 recommendations to the IRS. The TCC received IRS responses to three previously addressed issues. The TCC will table and rework one of these issues in 2023.

The following issues were elevated to the IRS for consideration:

- **Issue 43684: Improve Awareness of the Amended Tax Return Status** – IRS operations have experienced delays in processing amended returns. Taxpayers can use the limited Where's My Amended Return? (WMAR) online tool and get an update on the processing time of their tax return, which is approximately 16 weeks.

The amended returns are taking much longer to process, requiring taxpayers to contact the IRS. This delay is a burden on taxpayers, especially those expecting a refund. The delayed returns also burden IRS taxpayer services and lead to lower overall taxpayer service and satisfaction. The IRS can serve more taxpayers if it provides better communication to taxpayers about the status of their amended returns. The TCC provided two recommendations to improve status updates to taxpayers who file amended returns and one recommendation to improve e-filing of amended returns.

- The WMAR application should provide a real-time status of the amount of time to process (instead of the current 16-week standard reply). The IRS does not provide amended return filers with an accurate estimate of the time to process the 1040-X series returns. The TCC recommends that the IRS provide a true estimate of time to process based on real-time IRS processing times.
- The IRS should provide weekly Form 1040-X return processing times on its WMAR webpage and FAQ page. The webpage states "up to 16 weeks" as a general timeframe. The IRS webpage should reflect the current processing time. The IRS website has a WMAR application that will allow taxpayers to request the status of their amended return. On this page, the IRS states that the processing time is now more than 20 weeks. However, its FAQs state up to 16 weeks. In fiscal years 2021 and 2022, the processing time exceeded 16 weeks. To eliminate confusion about processing times, the TCC recommends that the IRS display the true processing time on the WMAR page so taxpayers are aware of the expected processing times of amended returns.



- The TCC recommends that the IRS enable e-filing of amended 94x series returns. The 94x series returns consistently have the lowest e-file rate. Compounding this low e-file rate is the inability to e-file amended 94x series returns.

The following recommendations are under consideration by the IRS:

- **Issue 54248: Maximizing Outreach for Benefits** – The purpose of this issue is to provide outreach to taxpayers to increase awareness of the availability of refundable credits, such as the Earned Income Tax Credit and Child Tax Credit. Taxpayers can qualify to receive tax benefits through refundable tax credits. However, taxpayers need to be aware that these credits are available to them. The TCC has provided seven recommendations to improve outreach as a benefit to taxpayers.
  - The IRS should provide communication via multiple media formats (leaflet, flyer, website content/links, etc.) to the Social Security Administration (SSA) about available tax credits. The SSA can include these communications to benefit recipients. There are 65 million Americans receiving Social Security benefits ([SSA.gov](https://www.ssa.gov)). Disabled workers and their dependents account for 13 percent of benefit recipients, survivors represent 12 percent of recipients, and one-in-four benefit recipients have incomes less than \$20,000. These recipients are likely to benefit from the above-mentioned tax credits. However, many are not aware that these credits exist.
  - The IRS should provide communication via multiple media formats (leaflet, flyer, website content/links, etc.) to homeless shelters about available tax credits. Case workers can share these communications with homeless taxpayers. Per the Department of Housing and Urban Development website, in 2021, there were approximately 326,000 homeless people living in the United States. Many of the homeless may qualify for tax benefits. Some may have access to their Social Security number but do not have a mailing address and cannot use a shelter address. Others may not have a checking account for a direct deposit. Many are not aware that tax benefits are available.
  - The IRS should provide communication via multiple media formats (leaflet, flyer, website content/links, etc.) to Veterans Administration (VA) centers about available tax credits. The VA case workers can provide these communications to veterans. There are over 17 million veterans in the United States per the VA ([VA.gov](https://www.va.gov)). Many may qualify for tax benefits; however, many are not aware that these tax benefits exist.
  - The IRS should provide communication via multiple media formats (leaflet, flyer, website content/links, etc.) to licensed daycare providers about available tax credits. The daycare providers can provide these communications to parents who may qualify for the credits. There are over 100,000 family childcare providers in the United States providing care for children of working families ([census.gov](https://www.census.gov)). Many of these families may qualify for credits, such as the Child and Dependent Care credit. However, many daycare providers are not aware of the credit.

- The IRS should provide communication via multiple media formats (leaflet, flyer, website content/links, etc.) to Tribal Governments about available tax credits. The Tribal Governments can provide these communications to their tribal members. There are 574 federally recognized tribes in the United States (per IRS.gov). Many of the tribal members may qualify for tax credits. However, many are not aware of these benefits.
- The IRS should provide communication via multiple media formats (leaflet, flyer, website content/links, etc.) to state agencies who administer state programs such as Medicaid, Temporary Assistance of Needy Families, Supplemental Nutrition Assistance Program, unemployment, etc., about available tax credits. State agencies can provide these communications to eligible participants. There are millions of Americans who benefit from state-administered social service programs. Many may qualify for tax credits to supplement their income. However, many are not aware of these benefits.
- The IRS should provide communication resources (leaflet, flyer, website content/links, etc.) to embassies and consulates about available tax credits. Paper communications can be shared via government buildings open to the public and email newsletter lists and social media to communicate via digital means. The State Department estimates there are nine million Americans living abroad who qualify for the Child Tax Credit. Based on a recent survey of U.S. citizens living abroad, 57 percent of respondents have children (State.gov). Many living in high tax countries are not aware that the Child Tax Credit exists and could benefit from the refundable credit.
- **Issue 54250: IRS E-File and Online Adoption Rate Improvements** – The IRS operations are not processing tax returns timely or providing satisfactory levels of service. The IRS will serve more taxpayers if it increases the e-file rate and have taxpayers' self-serve using their IRS online tools and the taxpayer online account. The TCC has provided nine recommendations to improve the e-file rate and increase taxpayer adoption of online accounts.
  - **Improve Paper Return Processing:** The IRS should develop and use technology to digitize paper returns for automated processing. See [National Taxpayer Advocate Blog](#) article on scanning. Approximately 5.6 percent of taxpayers file a paper tax return (per IRS.gov/statistics). The IRS manually processes these returns. This manual processing is costly and increases the likelihood of errors and refund delays for taxpayers. The IRS should investigate barcode scanning and other optical character recognition capabilities to digitize paper returns and reduce manual processing.
  - **Prior Year Return E-Filing Capability:** The IRS should enable taxpayers to e-file prior year returns using do-it-yourself (DIY) software. The IRS receives millions of prior year return filings each year from taxpayers. These prior year returns must be submitted by paper; there is no DIY software platform that permits prior year return e-filing. The IRS should work with DIY software providers to enable prior year DIY e-filing.

- **Online Account Adoption:** The IRS should provide the capability for taxpayers to register for an online account when they file their tax return. Taxpayers regularly interact with the IRS each year by filing a tax return.
  - **Online Account Adoption:** The IRS should send an online account invitation notice and instructions to all taxpayers who elect to obtain their transcripts by mail using the “Get Transcript” tool (Get Tax Information). Millions of transcripts are requested each year by mail using the IRS’s “Get Transcript” tool. The tool is a secure method for taxpayers to obtain their account information, including transcripts, in their online account. Ordering by mail offers an ideal opportunity for the IRS to solicit the taxpayer to adopt an online account by including an invitation and instructions on how to adopt the online account.
  - **Online Account Adoption:** The IRS should enable trusted third-party service providers to authenticate taxpayers and set up an IRS online account. The IRS has several trusted third parties, such as large e-filers and software companies, that can be leveraged to improve online account adoption. Tax professionals file 55 percent of all tax returns, and software is used in over 90 percent of all tax filings ([IRS.gov/statistics](https://www.irs.gov/statistics)). Leveraging third parties to authenticate taxpayers and set up their online account will improve overall adoption of the IRS online account.
  - **Online Account Adoption:** The Taxpayer Advocate Service (TAS) should send an online account invitation notice and instructions in its correspondence to its clients. Over 200,000 taxpayers request assistance from TAS ([IRS.gov](https://www.irs.gov), Taxpayer assistance, table 11). Taxpayers requesting assistance sometimes have issues that can be resolved through their online account. These include accessing tax information, making payments, getting their personal identification number, and understanding their tax balance owed. TAS can increase online account adoption by inviting taxpayers to sign up for an online account when they mail updates and other information to taxpayers.
  - **Online Account Adoption:** The IRS should send an online account invitation notice and instructions to all taxpayers who use the IRS Data Retrieval Tool for their Free Application for Federal Student Aid (FAFSA) application, and get Tax Information for Students, when IRS account and other filing information is needed to complete the student’s FAFSA application. Taxpayers opt in to use the IRS Data Retrieval Tool. This transaction provides an ideal opportunity for the IRS to request the taxpayers to sign up for an IRS online account.
  - **Online Account Adoption:** International taxpayers are an underserved community and given slow international mail delivery, raising awareness and encouraging online account sign-up would improve communication with this group.

- **Notices and Correspondence:** Place a standard message on all correspondence informing taxpayers to create an online account.

**Sample text:**

Every taxpayer can create and access their individual taxpayer account to view updated individual account information including account balances by year, payment options and activity, tax records and transcripts, notices and letters, and third-party authorizations. Please go to IRS.gov and select “Sign into your Online Account” to get started.

There have been multiple requests and/or comments regarding taxpayer confusion and difficulty in receiving and understanding IRS notices and correspondence. The TCC believes that adding this notification to every notice and taxpayer correspondence could alleviate the IRS toll-free phone line burden. The TCC believes that if taxpayers knew they could create an online account, much of this confusion could be alleviated. Most taxpayers are trying to obtain or confirm individual account information on the main IRS.gov page, and many taxpayers never visit the main IRS.gov page to realize they can create and view their online account information. Therefore, the TCC requests that this text be included at the top of all IRS correspondence. The TCC would then advocate for further improvements to the taxpayer online account.

- **Issue 52167: ID.me** – The IRS should increase options for taxpayers to authenticate with the IRS to access secure IRS online accounts and tools. The ability to access the secure IRS online accounts should be made available with options other than the current ID.me platform. The TCC has provided seven recommendations to improve taxpayer access to the IRS online accounts and tools.
  - The IRS should educate taxpayers on security and privacy features of the ID.me platform to make taxpayers more comfortable in using the ID.me platform to authenticate with the IRS. This will increase taxpayers’ understanding of the security policies associated with ID.me.
  - The IRS should add the Login.gov authentication platform as a connected platform to get access to IRS online account. Several taxpayers already have existing Login.gov accounts (Social Security, etc.) and are comfortable using this platform to access the IRS online account.
  - The IRS should allow taxpayers to sign up for an online account when they submit their tax return. Most taxpayers interact with the IRS annually when they file a tax return; this offers the best opportunity for taxpayers to adopt an online account.
  - The IRS should allow Certified Acceptance Agents (CAAs) to set a client up for an online account. CAAs provide a valuable partnership for taxpayers and the IRS to acquire an Individual Taxpayer Identification Number. This transaction affords a great opportunity for the CAA to also authenticate and set up an online account for the taxpayer.

- The IRS should allow trusted providers, including Circular 230 tax professionals, to authenticate and set up a taxpayer for an online account. Tax professionals prepare approximately 55 percent of all tax returns ([IRS.gov/statistics](https://www.irs.gov/statistics)). Licensed Circular 230 tax professionals have also been vetted by the IRS and trusted third parties. This high trust interaction should enable the trusted tax professionals to set up an online account for the taxpayer.
- The IRS should allow IRS customer service representatives to set up an online account when on a phone call with a taxpayer (who passes disclosure authorization). Many issues that taxpayers face can be solved with access to the IRS online account. Allowing IRS representatives to help create an online account with taxpayers will reduce further calls to the IRS and improve the overall taxpayer experience to get faster information on their issues.
- The IRS should fund ID.me support to have additional representatives to reduce wait times for video chat authentication. Long wait times provide a barrier for taxpayers to complete the video chat authentication process on ID.me. Reducing wait times with more video chat support will improve adoption of the video chat method.

## Other Activities and Achievements

TCC members consistently attended meetings and worked on referrals that will improve the taxpayer and tax professional experience. TCC members volunteered for several different focus groups throughout the year and for the TAP booth at the 2022 virtual IRS Nationwide Tax Forum for tax professionals.

## Ongoing Work

The TCC addressed the following referrals submitted by prior committees. The IRS responded in 2022 as follows:

- **Issue 41768: Accelerating IRS Taxpayer and Tax Professional Online Accounts** – Taxpayers and tax professionals have limited online service capabilities to obtain tax account information and resolve issues with the IRS without the need for phone interaction. Digital customer service is the norm for most financial services. The limited online service offerings hinder IRS operations and service abilities. In the 2021 tax season, the IRS received 167,000 phone calls – with less than 20 percent answered ([IRS.gov/statistics](https://www.irs.gov/statistics)). IRS service needs increased significantly as pandemic-related stimulus payments were sent to taxpayers through the IRS-administered tax system.

It is important to enable tax professionals to assist taxpayers. Over 55 percent of taxpayers use a tax professional to file their tax return ([IRS.gov/statistics](https://www.irs.gov/statistics)). Tax professionals' online service capabilities are more limited than that of taxpayers. As a result, professionals must contact the IRS by phone to resolve client issues that further exacerbate the already overloaded taxpayer service system.

The IRS is in the middle of a six-year modernization effort, which will bring baseline online service capabilities to taxpayers and tax professionals. The IRS has issues related to taxpayers adopting the use of online accounts. Approximately 12 million taxpayers (seven percent of all individual taxpayers) have an online account ([IRS.gov/statistics](https://www.irs.gov/statistics)). There is no online account capability for business taxpayers. The ability to authenticate and obtain an online account for taxpayers is difficult. Access to robust online taxpayer and tax professional accounts is a critical component of taxpayer service. It is not a nice to have function; it is a necessary service for taxpayers.

The TCC provided two recommendations on online accounts.

- The IRS should accelerate both the development roadmap for online account features and the adoption plans for the taxpayer online account.
- The IRS should accelerate both the development roadmap online account features and the adoption plans for the tax professional online account.

The IRS cited funding, resource availability, and prioritization as reasons to not adopt these recommendations.

- **Issue 44163: Taxpayer Education to Understand Refundable Credits** – The IRS requested the TCC review IRS.gov web pages for ways to improve taxpayer awareness and understanding of refundable credits. The TCC addressed whether the educational material on IRS.gov improves accuracy and awareness of refundable credits. The TCC explored other ways to increase taxpayers' awareness of the qualification requirements for refundable credits. The TCC is exploring five potential recommendations:

- The IRS should create a flyer or one-page document regarding refundable credits in easy-to-understand language. These documents can be placed at federal, state, and local government agencies and online for easy access.
- The IRS should place information about refundable credits in any upcoming stimulus payment mailings or other informational mailings from the IRS.
- The IRS Volunteer Income Tax Assistance (VITA) program should communicate information about refundable credits to their clients and place information on their websites with links to the IRS refundable credits page.
- The IRS should include questions about the Earned Income Tax Credit (EITC) Assistant experience and the 2022 Taxpayer Experience Survey and implement these changes in the EITC assistant to improve ease of use.
- The IRS should place information about refundable credits as a notice in the online account with links to the refundable credits section of the IRS website.

There were four recommendations adopted, and one recommendation not adopted by the IRS.

- **Issue 44227: Consolidation of the Fresno Submission Processing Center** – The IRS requested the TCC provide outreach assistance to help paper filers who were being transferred from the Fresno Submission Processing Center to the Ogden, Utah, campus as of June 18, 2021. These paper filers may be members of underserved populations, and a grassroots effort was needed to make them aware of the filing location change. Taxpayers may experience a delay if they use the incorrect address after June 18, 2021. A filing delay would result in a delay in taxpayers' refunds. The TCC provided the IRS with five recommendations to assist taxpayers to avoid refund and processing delays:
  - The IRS should send a postcard to taxpayers on extension who may be affected by the Fresno site closure. The postcard should go to all taxpayers who filed or have an extension to file by October 15, 2021, and reside in the affected states (Hawaii, California, Ohio, Washington, and Alaska). The postcard will confirm that the extension was granted and inform the taxpayer to file electronically. If the taxpayer needs to file a paper return, the postcard will instruct them to file using the new Ogden, Utah, address.
  - The IRS should send an IRS news release in the first week of June 2021 and in October 2021 to update taxpayers on the Fresno Submission Processing Center closure. The news release should inform the public of the closure, request them to file electronically, and provide them with the paper filing address should they need it.
  - The IRS Stakeholder Partnerships, Education and Communication office should communicate these changes in the impacted states (Hawaii, Washington, California, Alaska, and Ohio) by updating its program material and websites to provide information to taxpayers on where to send their paper returns as of June 18, 2021.
  - The IRS Taxpayer Education and Communication Programs should communicate these changes to program providers in the impacted states (Hawaii, Washington, California, Alaska, and Ohio) and request they update their program material and websites to provide information to taxpayers on where to send their paper returns as of June 18, 2021.
  - IRS VITA programs should communicate these changes to program providers and sites in the impacted states (Hawaii, Washington, California, Alaska, and Ohio) and request they update their program materials and websites to provide information to taxpayers on where to send their paper returns as of June 18, 2021.

There were four recommendations adopted and one recommendation not adopted by the IRS.

### Issues Under Consideration for 2023

The following issue will be evaluated in calendar year 2023:

- **Issue 48868: Updating Contact and Banking Information After the Returns Have Been Filed –**  
The committee suggested the IRS create a program or software that will allow changes to personal information such as bank routing numbers, account numbers, and taxpayer mailing addresses. Taxpayers do not have the capability to make changes after the tax return has been submitted to the IRS. If an error is made, taxpayers are required to wait for a letter or notice from the IRS before changes can be made. During the pandemic, many IRS offices were closed, and there was an extended hold time on the toll-free line. Many taxpayers experienced a delay in receiving their refunds, letters, and/or notices because they could not update their personal information directly with the IRS.



## Toll-Free Phone Lines Committee

### Chair

Richard Rodriguez, California

### Members

Jon Ramirez, Kansas (Vice Chair)

Debra Kurita, California

April Smith, Alabama

Donna Burris, New York

Doris Carpenter, Missouri

Anthony Earwood, Texas

Dr. Eugene Lillie, New Jersey

Angela Madison, California

Robin Mosely, Ohio

George Williams, Mississippi

### Designated Federal Officer

Terrie English, TAP Director, Texas

Susan Jimerson, Chief TAP West, Washington

### IRS Program Owner

Wage and Investment

### TAP Staff

Rosalind Matherne, Program Analyst, Washington, D.C.

Annie Gold, Management Assistant, Texas

The Toll-Free Phone Lines Committee addresses issues to improve the services provided on the toll-free phone lines offered by the IRS.



## Committee Work Scope and Recommendations

The Toll-Free Phone Lines (TFPL) Committee addresses issues to improve the services provided on the toll-free phone lines offered by the IRS. The committee's work is anchored by the Taxpayer Bill of Rights, aimed to enhance the overall taxpayer experience to ensure the IRS has efficient offerings. The COVID-19 pandemic highlighted the importance of the IRS toll-free phone lines. With the IRS not fully operational and local Taxpayer Assistance Centers (TACs) closed, taxpayers relied on the toll-free phone lines.

In 2022, the committee reviewed issues related to extended wait times, courtesy disconnects, digital deserts (no internet), the inability of incarcerated persons to respond to IRS requests, socioeconomic barriers, customer service hours, the Certified Acceptance Agent (CAA) program, and Customer Service Representative training. The committee evaluated the voicebot, a telephone Natural Language (NL) Assistant, and shared recommendations. At Wage and Investment's (W&I's) request, the committee evaluated web chat. The committee highlighted one of the most severe problems of the IRS's Digital Communications. Digital communication tools are limited, making communication with the IRS difficult. The committee researched and discussed these challenges, gathered information from subject matter experts, and created recommendations that reflected the committee's diversity of thought. Every recommendation was rooted in the following questions: Is this referral in line with the Taxpayer Bill of Rights? How will this recommendation help the taxpayer?

The committee worked in the community through outreach activities, putting a face to TAP members by connecting with members of the House of Representatives, Local Taxpayer Advocates, tax preparer organizations, tax preparers, civic organizations, religious groups, and veteran/military organizations. The members elevated concerns and created pathways for communities to resolve their IRS systemic concerns. The committee members reported they conducted and tracked approximately 1,000 hours of outreach to individuals, small businesses, large businesses, civic groups, local tax advisors, Volunteer Income Tax Assistance (VITA) sites, social events, social media/virtual outreach, stakeholder liaison events, and TAP activities.

The following issues were accepted, closed, or elevated to the IRS for consideration:

- **Issue 50367: Verification Via Phone Required by 4883C Letter** – The IRS sends taxpayers information requests via Letter 4883C to notify them of penalties. If taxpayers do not respond, it may indicate a lack of access to a telephone or the internet. For example, incarcerated individuals are a group where communication barriers exist, and this issue addresses the burdens incarcerated taxpayers face when the IRS demands a response. Upon reviewing the information in the letter, the IRS website, and the feedback provided by prison officials, the committee decided not to pursue the referral. The issue was closed.
- **Issue 55354: Voicebot Technology on the Toll-Free Lines and Telephone Assistance** – W&I asked the committee to evaluate the responses to spoken voicebot inquiries about the Economic Impact Payments and Advance Child Tax Credit (AdvCTC) payments. The committee provided feedback on using the voicebot and made four recommendations for improved functionality.

- Make the voicebot available to taxpayers 24 hours a day and seven days a week.
- Create a prompt on the voicebot so that if a taxpayer's question and/or issue has not been resolved, then the taxpayer can create an online account and/or call back during regular business hours to speak with a customer service representative.
- Expand the voicebot artificial intelligence (AI) to understand different dialects.
- Expand the voicebot AI to understand complete words and acronyms.

The TFPL committee agreed that the voicebot technology benefited taxpayers and ensured taxpayers had equitable access to the IRS services per the *right to quality service*. The issue was elevated to the IRS and returned with a notice that three recommendations were implemented. The remaining recommendation, create a voicebot prompt, was slated to be adopted in 2024. The project was closed.

- **Issue 57616: Certified Acceptance Agent Program Modification** – This issue was to expand and modify the CAA program, with the goal of allowing more taxpayers to qualify to establish an online account with the IRS. This recommendation may reduce the number of calls to the toll-free phone lines and allow independent agents to travel and assist underserved communities. VITA/Tax Counseling for the Elderly sites may offer these services. This change will reduce the workload of telephone agents and IRS personnel without requiring IRS human or capital resources. One recommendation for this referral was to expand the CAA program. Awaiting the IRS response.
- **Issue 59168: Make It Easier for Taxpayers to Contact the IRS** – Some taxpayers have difficulty reaching an IRS customer service representative. The goal is to reduce taxpayer frustrations and decrease call wait times while service levels increase.

The committee recommended increasing service hours, offering Saturday service, and extending hours on certain days of the week during the tax filing season. The TFPL committee believes these changes will ensure that all taxpayers have equitable access to IRS services per the *right to quality service*. Awaiting the IRS response.

- **Issue 60890: Toll-Free Phone Line Committee Test of Web Chat** – W&I asked the TFPL committee to provide feedback regarding the web chat's functionality with the goal of suggesting improvements to the content referring to general refunds, AdvCTC information, and a list of topics for future development. The committee recommended 22 items, including ten that offered relief to the "Top 10 Calls to IRS" (presented to the TAP Joint Committee in August 2022). The committee believes these recommendations will reduce call volume and ensure equitable taxpayer access to IRS services. Awaiting the IRS response.
- **Issue 61226: Update Services for Where's My Refund?** – This referral was to align Where's My Refund? responses to the telephone information received when a taxpayer calls the IRS. The phone system helps with the current year but not the two prior years. The taxpayer is told that "only the current year issues can be addressed, and the taxpayer should return to IRS.gov for further assistance." There were three recommendations: 1) match the services offered on the phone line to the information provided on the Where's My Refund? webpage for the current year and two prior years; 2) if the phone system cannot provide the prior two

years' information, amend the online system's message to refer the taxpayer to the appropriate phone number or webpage for resolution; and 3) take the prior year's tax issue and post it on MyAccount for resolution. The referral would reduce taxpayer stress and confusion and ensure all taxpayers have equitable access to IRS services under the *right to quality service*. Awaiting the IRS response.

## Other Activities and Achievements

The TFPL committee started the year with 12 members and ended with 11. TFPL committee members served throughout the year on various other committees and projects, including:

- Participating in the mentorship program;
- Training for and staffing the virtual IRS Nationwide Tax Forum expo booths;
- Attending IRS Most Serious Problem focus groups on training, hiring, and small businesses;
- Onboarding and profile training for TAPSpace;
- Conducting TAP interviews; and
- Participating in a military focus group.

Members reached out to civic, volunteer, and professional organizations to submit articles for their newsletters and participate in virtual events. The committee supported the relaunch of TAP's Facebook page and shared information with businesses and citizens across the internet. Members sought out tax-related groups on Reddit and other social media sites to reach out to taxpayers. One member called into a morning radio show.

## Ongoing Work

The committee addressed the following referrals submitted by prior committees. The IRS responded in 2022 to the following:

- **Issue 44245: Natural Language Pilot Project on the Economic Impact Payments (EIP)**  
**Line** – W&I asked the committee to assist as it piloted an NL telephone response service in fiscal year 2021. Taxpayers can hear generated responses to spoken inquiries for tax law and procedural questions. TAP evaluated the NL and reviewed responses provided by the system. The committee evaluated the effectiveness of the EIP pilot through test calling and/or taxpayer feedback. TFPL suggested expanding use of the NL technology to other toll-free applications by business stakeholders. The committee reported when an agent had difficulty answering a question and disconnected. It is recommended when there is a ten- or 15-second delay, fill the quiet time with language or music so the taxpayer is aware the call is still connected. IRS Response: Recommendations ID #2184 and #2185 were adopted, and the issue was closed.

- Issue 48550: Out-of-Scope Assistant Service Announcement to the Voice Response Unit –** The committee recommended reducing call volume on the 1040 toll-free phone line by having a public service announcement (PSA) notifying taxpayers that the IRS website has a list of out-of-scope topics that the telephone assistants cannot discuss. The goal is to save time for the taxpayer and the telephone assistant. The PSA notifies and directs the taxpayer to visit the IRS website. Taxpayers are motivated to review the out-of-scope topics list and then access other resources and tools available on the website. The call volume on the 1040 toll-free phone line would decrease. If ten percent of taxpayers listened to the PSA, disconnected the call, and then logged onto the website, this could save thousands of hours. The committee recommended adding a PSA to the 1040 toll-free phone line indicating, “Did you know that there are some topics that our telephone assistants cannot discuss? Save yourself some time. Consider hanging up now and visiting [www.irs.gov](http://www.irs.gov). Type in the keywords ‘out-of-scope topics’ in the search bar. You can also access other services and tools, such as requesting a publication, ordering a transcript, or checking the status of your refund.” The IRS did not adopt these recommendations. The issue was sent back to Subcommittee One for review and closed.
- Issue 50542: Where’s My Refund? Tag Line –** The Where’s My Refund? tab on the IRS website and the IRS2Go app provide limited information to taxpayers. Taxpayers call the 1-800-829-1040 telephone line to receive more information on their refund status. The same information provided on the website is given to them when they speak to a live customer service representative, which leads to frustration. The IRS should improve the taxpayer experience by providing quick and accessible refund updates. This referral will reduce taxpayer frustration and may reduce call volume. The committee recommended: 1) in the blue box, insert a date to contact the IRS and Where’s My Refund? tells the taxpayer when to contact the IRS; and 2) add a third bullet with additional language in the box captioned “Should you call the IRS?” on the IRS website as follows: after Where’s My Refund?, add, “If your return is being processed, please wait 15 days before calling the IRS.” The IRS adopted recommendation ID #2196 and did not adopt ID #2186. The response was sent to Subcommittee One for review, and the issue was closed.
- Issue 50678: Communicating With 1040 Filers and Underserved Communities Who Do Not Have Access to the IRS.gov Website or Other Electronic Materials –** Taxpayers who do not have broadband service cannot access the IRS website or use the website’s tools and services. The recommendation addresses the burden on taxpayers who do not have a broadband connection and are unable to access the IRS website. The committee recommended the IRS include the 1040 telephone number (or another application) in the IRS 1040 and 1040-SR instructions: “If you cannot access IRS.gov because you do not have an internet nor broadband connection, you may contact the IRS at 1-800-829-1040 (or another application).” The IRS did not adopt this issue. It was assigned back to Subcommittee Two for review and closed.

## Issues Under Consideration for 2023

The committee moved the following referrals to 2023:

- **Issue 52598** – LOGIN.GOV and ID.me access review; and
- **Issue 62716** – Telephone contact for identity theft issues.

# Outreach

## Outreach Committee

### Chair

Dr. Gene Lillie, TAP National Vice Chair, New Jersey

### Members:

Victoria Ramirez, Taxpayer Communications Committee, California

T. Renee Parker, Notices and Correspondence Committee, New York

Donna Patterson, Special Projects Committee, Washington

Jon Ramirez, Toll-Free Phone Lines Committee, Kansas

Patricia Thompson, Tax Forms and Publications Committee, Rhode Island

Charlie Simineo, Taxpayer Assistance Center Improvements Committee, Wyoming

### Designated Federal Officer

Terrie English, TAP Director, Texas

Cedric Jeans, Chief TAP East, Tennessee

### TAP Staff

Antoinette Ross, Program Analyst, Washington, D.C.

Kevin Brown, Management Assistant, Washington, D.C.



The focus of the Outreach Committee is to raise the awareness of the TAP members of the many opportunities for the members to increase their outreach activities and meet their annual goals.

## Committee Work Scope

Merriam Webster's dictionary defines "outreach" as: 1. To reach beyond, *in* the act of reaching out; an effort to build connections from one person or group to another ... 2. The extension of assistance or services to persons or groups not previously served. That is exactly what we do.

The Outreach Committee members report the activities of the members of their various committees in conducting outreach activities. In turn, the Outreach Committee members share the outreach activities of other committees with their individual committee members.

All TAP members are encouraged to work with their Local Taxpayer Advocate (LTA), business and civic groups, social welfare organizations, veterans groups, Native American groups, and a host of other organizations in helping get the public informed about TAP's work and function. In addition to getting the word out about TAP, we are constantly encouraging those with whom we meet to bring to our attention any systemic issues that TAP can elevate for the IRS's attention. We also recruit volunteers to become TAP members and provide a resource for public interaction.

TAP members are encouraged to contact their professional organizations with announcements about their activities with TAP, share the recruitment video and publications available in the Outreach Folder on TAPSpace, offer to provide short presentations on the purpose and importance of the TAP, the role of the LTAs, the Low Income Taxpayer Clinics (LITCs), and the Volunteer Income Tax Assistance (VITA) program.

The activity reports are an important resource used by the TAP staff to monitor the role of the TAP members, track individual outreach efforts – particularly those that are successful in reaching key individuals who are interested in TAP activities, and those that identify challenges of TAP members in meeting their TAP commitments. The monthly activity reports are also used to identify those who have excelled in their commitment to TAP for receipt of the Presidential Awards (gold, silver, and bronze), which are awarded to graduating TAP members.

## Other Activities and Achievements

During the monthly Outreach Committee meetings, the vice chairs offered an exciting exchange of ideas and achievements of the various committees in their outreach endeavors. Members are reaching out to the public and other professionals through their elected officials, alumni organizations, local radio shows, university libraries, and Facebook.

TAP Member suggestions included: sending emails to their federal and state elected officials to keep them aware of TAP and its relevance for taxpayers, posting information about TAP on community bulletin boards to inform the public about the existence of TAP, and the opportunities for taxpayers to make a difference. Volunteering to work in the virtual exhibit hall at one of the IRS Nationwide Tax Forums (NTF) is a great way to connect with other tax professionals.

Here are some examples of outreach opportunities:

- Running for a public office or applying as a board member in other organizations, include the information on your TAP activities and service to the American taxpayers. Several committee members are participating in the ad hoc workgroups dealing with IRS hiring and training methods, simplification of the tax code, and tax preparer oversight.
- Volunteer in the local Senior Care of Retired Professional Executives office helping small business owners succeed. Think globally as well; subscribe to publications or blogs that are geared towards Americans living overseas. All these opportunities are to be considered when you are coordinating your outreach activities.



- TAP Members can reach out to their local radio and/or television shows (many have an option to provide community events or information). Remember, any taxpayer is eligible to apply to serve on TAP. And do not forget Facebook, Twitter, and LinkedIn; share the postings from the Taxpayer Advocate Service.

Finally, TAP members are looking at ways to increase the “curb appeal” of their message with timely quotes, interesting information, or pictures that bring attention to their postings. Please be sure to take photos whenever you attend an event and submit them to your TAP Analyst.

Several areas of proposed changes include expanding the utility of TAPSpace for the TAP staff and volunteers, hosting more social interaction through Zoom meetings, providing more networking opportunities for TAP volunteers, and expanding participation in the VITA program and the IRS NFTs. The mentoring program that was initiated last year is also a great way to interact with new TAP members.

Whether it is to offer suggestions to enhance the outreach program through more coordination between the various committees, build on the success of the new mentorship program, or how to engage more of the public in the process of IRS/taxpayer interaction, the TAP committees consist of members from all walks of life, and suggestions from outside the normal IRS channels are encouraged.

## Ongoing Work

The Outreach Committee is exploring a system to offer other volunteer endeavors once a TAP member’s three-year term has expired. It is a rewarding experience to be able to directly see the benefits of the work that we do for taxpayers. Some members have expressed an interest in pursuing other volunteer opportunities once their TAP term has concluded. We are looking for any suggestions for resources and opportunities. Our graduates should continue to be information ambassadors spreading the word about TAP.

For those interested in continuing with service to the taxpayer after their term on TAP has expired, there are several options available. The VITA sites are all looking for volunteers to help taxpayers with filing an accurate and timely return. There is no fee to eligible taxpayers using this service. The LITCs are looking for volunteers to help with intake and other non-legal services. There are also a couple of committees at the national level: the Electronic Tax Administration Advisory Committee and the IRS Advisory Council, which look for volunteers from the professional community.

First- and second-year TAP members are reminded to keep up their outreach activities during the transition months of November through January, as those hours will be collected during the new TAP year. One example of staying active is, stay in touch with your LTAs as they schedule more outreach functions, especially as we go into the new tax year. Work with your networking groups to get out the word about TAP and look for outreach opportunities.

## Outreach Summary

TAP members conducted outreach in a variety of venues. These included the five virtual NTFs (July 19-August 18, 2022), professional organizations' online meetings, service club meetings via Zoom/Google Meet, one-on-one phone discussions with taxpayers, outreach to media outlets, sending press releases, and engagement on various social media channels. Members also met with individuals running for or currently holding local, state, and national political offices.

The use of social media has proven to be a great outreach tool, and members use social media outlets to share the TAP mission. In 2022, TAP members reported 5,562 hours on outreach activities, reaching a total audience of 53,179,950 individuals. In Figure 8, these events are classified into seven major categories meant to convey the scope of each type of outreach activity. The year started out with a COVID-19 lockdown and finished with face-to-face activities.

**Figure 8, 2022 Outreach by Reported Audiences**

TAP 2022 OUTREACH BY REPORTED AUDIENCE	AUDIENCE SIZE
Press Releases/Media Contacts	161,376
Social Media/Electronic Postings	52,418,906
LTAs/Stakeholder Liaisons/VITA/Other IRS	44,276
Business/Civic Groups >20	550,704
Business/Civic Groups ≤ 20	884
Tax Forums/Meetings/Expos	101
Individual/Business/Civic/Social Events	3,703
<b>Total Audience</b>	<b>53,179,950</b>

**Press Releases/Media Contacts, Interviews** – Local newspapers and radio stations may contact members to discuss their appointment with TAP or TAP's work. It is likely the audience reached is larger than reported due to the difficulty in determining the audience from these activities. Often newspaper readership or subscription information is not reported.

**Social Media and Other Electronic Postings** – Members use social media, such as LinkedIn, Twitter, Instagram, and Facebook to let others know about TAP. Other members choose to monitor these and similar sites or specific forums and blogs to identify current and emerging taxpayer issues. Members also take advantage of electronic newsletters published by professional groups and firms. It is difficult to accurately report individuals reached through these efforts as members of social media communities forward information posted by TAP members.

These two segments are primarily one-way communication but reach a far larger audience and are the most efficient methods of outreach as determined by both numbers reached and volunteer hours.

**LTA/Stakeholder Liaisons/VITA/Other IRS** – Some LTAs and stakeholder liaisons actively seek out working relationships with TAP members and encourage their participation in meetings and activities, such as meetings with congressional staff and tax practitioners. TAP members listen to issues that can be brought to TAP, give presentations, or otherwise participate in the meetings or activities. Several TAP members are active in VITA and LITCs.

**Large Business/Civic Groups > 20** – TAP members are invited to participate and actively solicit opportunities to tell the TAP story to business or civic groups with memberships presumed to be more than 20. These groups might include professional or trade organizations, chambers of commerce, homeowner associations, senior centers, nonprofit organizations, and state or local government boards or commissions. If travel is involved, it is included in the reported time.

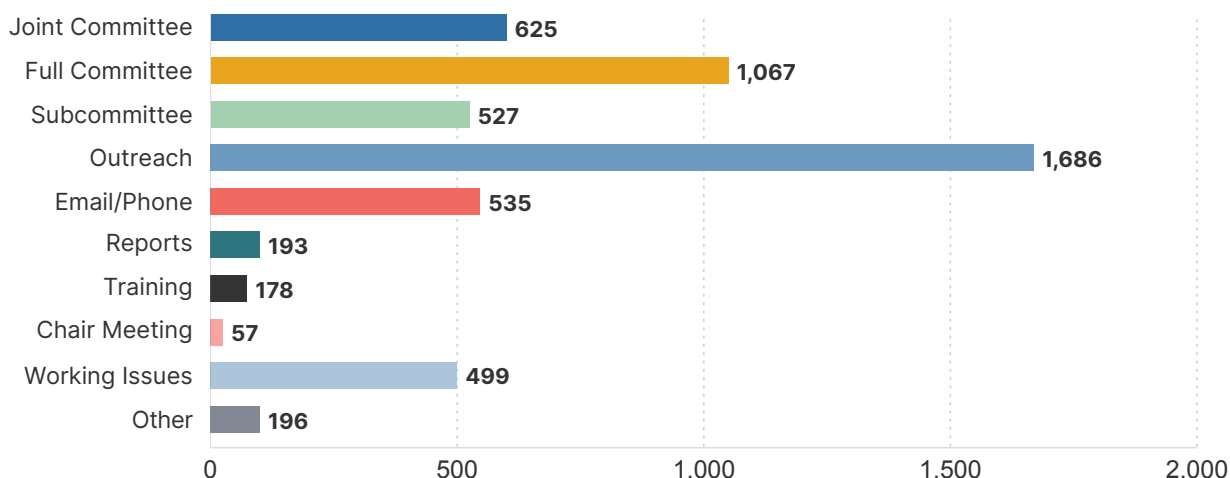
**Small Business/Civic Groups ≤ 20** – This is similar to the above category but is for groups where the membership is presumed to be 20 or fewer. It can include book clubs, local investment clubs, women’s clubs, executive committees, and local boards and commissions.

**Tax Forums/Annual Meetings/Expos** – These opportunities present themselves less frequently but tend to provide larger audiences than most meetings with individuals focused on the improvement of taxpayer service. TAP members may participate by staffing a booth or by speaking about the TAP mission and activities. When distance, schedules, and budgets permit, the members attend the IRS NTFs, National Taxpayer Advocate Forums, and statewide or regional conferences.

**Individual/Business/Civic/Social Events** – This category represents various types of networking, from a business luncheon to a chat with a neighbor or coworker about TAP. It could be a small group such as a neighborhood block party or a one-on-one meeting with a city council member; however, the personal nature of this type of outreach tends to generate more TAP issue submissions than any other.

## Annual Summary of TAP Member Activity

**Figure 9, 2022 Reported Hours Per Activity Reports**





### Joint Committee

The Joint Committee is the governing body of TAP and includes the TAP Chair and Vice Chair along with the Chair of each of the established project committees. The Joint Committee meets monthly to review the work completed by the project committees and once each year to review the future direction of TAP and to establish the coming year's TAP priorities.



### Full Committee

Each TAP volunteer is assigned to one of six established committees. Members may also participate in two internal committees (Internal Communications and Outreach), as well as ad hoc committees that may be formed during the year.



### Subcommittee

Most of the committees use a subcommittee structure to accomplish their work. Each subcommittee meets administratively in addition to its main committee. Established committees have a screening committee that meets separately to review potential new issues. Both the established committees and the Joint Committee have quality review subcommittees.



### Outreach

Outreach is an integral part of the TAP mission. Outreach includes a variety of activities designed to provide opportunities to listen to taxpayers and identify taxpayer issues and to propose recommendations to improve IRS service to taxpayers and increase customer satisfaction.



### Email/Phone

Aside from the annual face-to-face meeting and outreach activities, all TAP interactions occur via email or phone. The time spent interacting with other members not specifically allocated to other activities is reported in this category.



### Reports

This includes the time each TAP member spends completing his or her monthly activity reports and other reporting requirements. Other reporting requirements such as newsletter articles and chair reports are categorized under this heading.



### Training

Hours reported in this category reflect training meetings conducted during the year to train new members and educate members about issues facing taxpayers. It also includes time spent by both mentors and new TAP member mentees to assist them in integrating into the TAP organization.



### Chair Meeting

This category is used for meetings between Chairs and Vice Chairs of a single committee or the Chairs and Vice Chairs of committees working together on a project to coordinate activities or address concerns and challenges.



### Working Issues

TAP members use this category to report the time they spend working separately or as part of a group in research, discussion, and consideration and development of proposals and the time spent drafting recommendations and related reports.

# Internal Communications Committee

## Internal Communications Committee

### Chair

Angela Madison, California

### Members

Victoria Ramirez, California (Vice Chair)

Cheryl Crowe, Delaware

Sarah Holtzclaw, California

Charles Jones, Florida

Rebecca Lammers, London, UK

Jean Miller, Connecticut

Donna Patterson, Washington

### Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

### TAP Staff

Rosalind Matherne, Program Analyst, Washington, D.C.

Matthew O'Sullivan, Program Analyst, California

Kevin Brown, Management Assistant, Washington, D.C.



The Internal Communications Committee brainstorms and explores ideas pertaining to social media and other general methods to improve communication between panel members.

## Committee Work Scope and Recommendations

The Internal Communications Committee (ICC) brainstorms and explores ideas pertaining to social media, digital, and print mediums to improve communication between TAP members. TAP's published newsletter, *On TAP*, is disseminated during the active months of the TAP year. The ICC oversees the newsletter's editing and completion.

## Activities and Achievements

The ICC completed the review and update of the TAP handbook.

After gaining access to the TAP Facebook page, it was revamped and assigned new administrators. The new administrators were staggered based on their graduation years to ensure continual access to the Facebook page. The ICC refreshed its social media protocol for adding administrators and posting to the page.

A robust social media strategy was developed to celebrate TAP's 20-year anniversary. The ICC will create posts and schedule them throughout the anniversary year.

The ICC reviewed and made suggestions to update ImproveIRS.org to ensure it is more user-friendly.

## Ongoing Work

The ICC will continually update TAP's social media strategy to increase outreach to taxpayers and increase awareness of TAP's activities.

# TAP Special Events and Activities

## TAP Celebrates Its 20-Year Anniversary on ImproveIRS.org



The purpose of the ImproveIRS.org website is to provide a public-facing site where citizens can review information on TAP's work and give suggestions for improving IRS customer service. To highlight TAP's anniversary, the ImproveIRS.org website was updated with information on various TAP events and members who served on the panel throughout the past 20 years. To commemorate the 20-year anniversary, a special logo was developed for use during the anniversary year.

## New Member Appointments for 2022



The IRS recommended, and the Department of the Treasury approved, the selection of 24 new members to serve on the TAP for 2022. The new TAP members joined the returning members to round out the panel of 68 volunteers for 2022. The new members were selected from a pool of over 300 interested individuals who applied during an open recruitment period last spring and from alternate members who applied and were approved in prior years.

## 2023 TAP Recruitment Drive




Each year, one-third of TAP members rotate off the panel as their three-year term ends. As a result, TAP recruits to fill vacancies for the upcoming year. This year, TAP accepted applications for the 2023 panel resulting in recommendations for new members and alternates who were presented to the IRS Commissioner and the Department of the Treasury for approval. In addition, the candidates were selected through a competitive process. The new TAP members will join returning members and previously approved alternates to round out the panel of approximately 66 volunteers for 2023.






Since its founding, over 700 TAP members have helped contribute to its overall success. A sense of civic duty, patriotism, and a belief in an effective, well-regarded tax system drives each and every TAP member to take action on behalf of taxpayers.



### **TAP Members Continue to Be a Listening Post at IRS Nationwide Tax Forums**

As previously mentioned, TAP supported the IRS Nationwide Tax Forums with our virtual booth. TAP members shared information about our program and functions. In addition, TAP volunteers listened to concerns tax professionals had and identified grassroots issues that the panel could explore. We sent visitors to our ImproveIRS.org website, allowed them to download our materials, including the 2021 Annual Report, and to interact with one or more of our 19 TAP member volunteers who facilitated the virtual booth. In this environment, visitors were able to ask questions as if they had been standing in a hallway at an in-person tax forum.



### **2022 Project Chair Committee Established**

The Chair Committee was established to coach Project Committee Chairs on how to lead their specific teams. The committee met monthly and included the chairs from the six main committees, ICC, and the Outreach Committee. Each member of this committee is also a member of the Joint Committee. Throughout the year, the Chair Committee team members learned from each other and became more effective in leading their specific project committees.



# Letter From the Incoming Chair

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I am deeply moved and honored to be your next TAP Chair for the 2023 season. For those that supported me in this election, Thank You! For those that supported one of the other very fine candidates, I promise to do my best to show you I am YOUR TAP Chair as well. My motto will be, “Working together as one.”

Our mantra is to improve taxpayer service. I intend to re-dedicate us in that effort. All committees will make recommendations, all committees will be challenged to bring new issues, meet more taxpayers and tax professionals, and interact at more events than ever before. As I said in my campaign statement, I want the 20-year average referrals and recommendations to be our starting point. I can’t possibly do that alone. I need your help so that all of us can share in this accomplishment.

In my 2022 position as your TAP Vice Chair, you all heard me say, “Outreach, outreach, outreach!” I will continue that chant and help our new Vice Chair Angela Madison in her new role as your TAP Vice Chair 2023. Likewise, I will ask Angela to join with me and help us achieve the best TAP year possible. I know Angela is up to the task and I look forward to working with Angela and listening to her input.

This year in TAP will be unlike the last several years. As we are now open from COVID-19 restraints, we will have many more face-to-face opportunities. With those opportunities, we likely will get many, many more referrals about systemic issues facing our taxpayers. Likewise, the IRS has had to work from home so I’m expecting more ad hoc IRS requested events for our input. I am predicting a busy and productive year. I know that our many TAP volunteers are up to this task and challenge.

Just as I can’t get this vision done alone, together we need the tremendous IRS support staff to put our vision to work. Over my first two years as a member of TAP, I have come to know most, if not all the IRS staff assigned to us. Each one is a dedicated, competent professional who wants our success to be paramount. They work very hard every day to make sure we represent our constituency to the very best of our collective abilities.

As our new year begins, with all our hopes and desires, it is clouded by those graduating. We will sorely miss the council, guidance, intellect, and patience of those leaving TAP this year. Please graduates, don’t forget that you can continue referring systemic issues through [ImproveIRS.org](https://www.improveirs.org) and continue as TAP ambassadors long into the future, spreading the word about TAP.

Respectfully,



**Dr. Gene Lillie**

2023 National TAP Chair (elect)

# Appendix A: Taxpayer Advocacy Panel Members

MEMBER	STATE	PROJECT COMMITTEE
Analitis, Hercules	Illinois	Taxpayer Communications
Andrews, Denise	Texas	Taxpayer Assistance Center Improvements
Avery, Michael	Puerto Rico	Special Projects
Bell, Marlon*	Texas	Toll-Free Phone Lines
Bell, Richard	Texas	Taxpayer Communications
Besson, Denise	Michigan	Taxpayer Communications
Binsfeld, Mikaela	Minnesota	Taxpayer Assistance Center Improvements
Birdsong, Shequeila	New York	Notices and Correspondence
Brock, Laurie	Oregon	Tax Forms and Publications
Brown, Marla*	Tennessee	Special Projects
Burris, Donna	New York	Toll-Free Phone Lines
Buttonow, James	North Carolina	Taxpayer Communications
Carpenter, Doris	Missouri	Toll-Free Phone Line
Crowe, Cheryl	Delaware	Notices and Correspondence
Daley, Tor	Alaska	Tax Forms and Publications
Donovan, Edward*	North Carolina	Taxpayer Assistance Center Improvements
Earle, Aisha	Georgia	Special Projects
Earwood, Anthony	Texas	Toll-Free Phone Lines
Edelen, Joseph	South Dakota	Tax Forms and Publications
Fox, Kimberly	Florida	Special Projects
Gentile White, Kristin	Arizona	Tax Forms and Publications
George, Philip	Utah	Taxpayer Assistance Center Improvements
Green, Rita	Tennessee	Special Projects
Guthridge, Kameelah	Ohio	Tax Forms and Publications
Guyon, Ruth	Nebraska	Taxpayer Communications
Harvey, Charles	New York	Tax Forms and Publications
Harvey, Melissa*	West Virginia	Notices and Correspondence
Hoffman, Steven	Massachusetts	Notices and Correspondence

\* Resigned during the TAP year

MEMBER	STATE	PROJECT COMMITTEE
Holtzclaw, Sarah	California	Taxpayer Assistance Center Improvements
Jackson Jr., Anthony	Louisiana	Taxpayer Assistance Center Improvements
Jin, Vivian*	Pennsylvania	Notices and Correspondence
Jones, Charles	Florida	Notices and Correspondence
Keenan, Willis*	Kentucky	Notices and Correspondence
King, Paula	Kentucky	Taxpayer Assistance Center Improvements
Kurita, Debra	California	Toll-Free Phone Lines
LaBudde, Susan*	Wisconsin	Special Projects
Lammers, Rebecca	International	Special Projects
Leatham, Daniel	Massachusetts	Taxpayer Assistance Center Improvements
Lefevre, Jared	Montana	Taxpayer Communications
Lewis, Martha	Colorado	Tax Forms and Publications
Lillie, Eugene	New Jersey	Toll-Free Phone Lines
Madison, Angela	California	Toll-Free Phone Lines
McCracken-Rania, Shelley	Indiana	Notices and Correspondence
McFarland, Conner	Maine	Taxpayer Assistance Center Improvements
Miller, Jean	Connecticut	Tax Forms and Publications
Mills, Cynthia	Pennsylvania	Special Projects
Mosley, Robin	Ohio	Toll-Free Phone Lines
Newingham, David	Nevada	Taxpayer Assistance Center Improvements
Parker, T. Renee	New York	Notices and Correspondence
Patterson, Donna	Washington	Special Projects
Pederzani, Kimberly	Illinois	Tax Forms and Publications
Ramirez, Jon	Kansas	Toll-Free Phone Lines
Ramirez, Victoria*	California	Taxpayer Communications
Randall York, Tracey	California	Taxpayer Communications
Regina, Meagan*	Pennsylvania	Notices and Correspondence
Roberts, Danielle	North Carolina	Taxpayer Assistance Center Improvements
Rodriguez, Richard	California	Toll-Free Phone Lines
Roman, Omar*	Texas	Taxpayer Assistance Center Improvements
Sa, Ying	Iowa	Notices and Correspondence
Scott, Christine	Hawaii	Tax Forms and Publications
Simineo, Charles	Wyoming	Taxpayer Assistance Center Improvements
Smith, April	Alabama	Toll-Free Phone Lines
Smith, Candace	Oklahoma	Taxpayer Communications

\* Resigned during the TAP year

MEMBER	STATE	PROJECT COMMITTEE
Thompson, Patricia	Rhode Island	Tax Forms and Publications
Thurston, Joanne	Georgia	Taxpayer Communications
Tiongquico, Rene	Washington, D.C.	Special Projects
Trnka, Suzanne*	Minnesota	Taxpayer Assistance Center Improvements
Tross, Nina	Florida	Taxpayer Assistance Center Improvements
Weigel, Lucinda	Virginia	Tax Forms and Publications
Williams, George	Mississippi	Toll-Free Phone Lines
Wiseman, James	Tennessee	Special Projects
Wood, Leigh Ann	South Carolina	Taxpayer Communications
Zanders, Sara*	Arkansas	Toll-Free Phone Lines

\* Resigned during the TAP year

# Appendix B: Taxpayer Advocacy Panel IRS Staff

NAME	POSITION TITLE	LOCATION
Terrie English	TAP Director	Texas
Kevin Brown	Management Assistant	Washington, D.C.
Kudiratu Usman	Program Analyst	Washington, D.C.
Lisa Billups	Program Analyst	Texas
Gilbert Martinez	Program Analyst	Texas
<b>TAP East</b>		
Cedric Jeans	TAP Program Manager	Tennessee
Robert Rosalia	Program Analyst	New York
Antoinette Ross	Program Analyst	Washington, D.C.
Fred Smith	Program Analyst	Washington, D.C.
<b>TAP West</b>		
Susan Jimerson	TAP Program Manager	Washington
Annie Gold	Management Assistant	Texas
Conchata Holloway	Program Analyst	Texas
Rosalind Matherne	Program Analyst	Washington, D.C.
Matthew O'Sullivan	Program Analyst	California

# Appendix C: TAP Leadership and Committee Assignments

TAP MANAGEMENT	LOCATION
Terrie English, Designated Federal Officer	Texas
Cedric Jeans, Chief, TAP East	Tennessee
Notices and Correspondence	
Special Projects	
Tax Forms and Publications	
Susan Jimerson, Chief, TAP West	Washington
Taxpayer Assistance Center Improvements	
Taxpayer Communications	
Toll-Free Phone Lines	

# Appendix D: Acronyms

<b>AI</b>	Artificial Intelligence
<b>AdvCTC</b>	Advance Child Tax Credit
<b>CAA</b>	Certified Acceptance Agent
<b>COVID-19</b>	Coronavirus 2019
<b>CRX</b>	Correspondence Letter System
<b>CSED</b>	Collection Statute Expiration Date
<b>CTC</b>	Child Tax Credit
<b>D.C.</b>	District of Columbia
<b>DDIA</b>	Direct Debit Installment Agreement
<b>DIN</b>	Document Identification Number
<b>DIY</b>	Do-It-Yourself
<b>EIP</b>	Economic Impact Payment
<b>EITC</b>	Earned Income Tax Credit
<b>FAFSA</b>	Federal Application for Federal Student Aid
<b>FFFF</b>	Free File Fillable Form
<b>HUD</b>	Housing and Urban Development
<b>IA</b>	Installment Agreement
<b>ICC</b>	Internal Communications Committee
<b>ID</b>	Identification
<b>IP</b>	Internet Protocol
<b>IRS</b>	Internal Revenue Service
<b>ITIN</b>	Individual Taxpayer Identification Number
<b>JC</b>	Joint Committee
<b>LITC</b>	Low Income Taxpayer Clinic
<b>LTA</b>	Local Taxpayer Advocate
<b>LTR</b>	Letter
<b>MeF</b>	Modernized E-file
<b>NCC</b>	Notices and Correspondence Committee
<b>NL</b>	Natural Language

<b>NRA</b>	Nonresident Alien
<b>NTF</b>	Nationwide Tax Forum
<b>OMB</b>	Office of Management and Budget
<b>OTC</b>	Office of Taxpayer Correspondence
<b>PIN</b>	Personal Identification Number
<b>POA</b>	Power of Attorney
<b>PR</b>	Puerto Rico
<b>PSA</b>	Public Service Announcement
<b>SB/SE</b>	Small Business/Self-Employed
<b>SME</b>	Subject Matter Expert
<b>SNAP</b>	Supplemental Nutrition Assistance Program
<b>SPC</b>	Special Projects Committee
<b>SPEC</b>	Stakeholder Partnerships, Education and Communication
<b>SR</b>	Senior
<b>SS</b>	Social Security
<b>SSA</b>	Social Security Administration
<b>SSN</b>	Social Security Number
<b>TAC</b>	Taxpayer Assistance Center
<b>TAP</b>	Taxpayer Advocacy Panel
<b>TAS</b>	Taxpayer Advocate Service
<b>TCC</b>	Taxpayer Communications Committee
<b>TCE</b>	Tax Counseling for the Elderly
<b>TDS</b>	Transcript Delivery System
<b>TF&amp;P</b>	Tax Forms and Publications
<b>TFPL</b>	Toll-Free Phone Lines
<b>Treasury</b>	Department of the Treasury
<b>UIFN</b>	Universal International Freephone Number
<b>UK</b>	United Kingdom
<b>U.S.</b>	United States

<b>VA</b>	Veterans Affairs
<b>VITA</b>	Volunteer Income Tax Assistance
<b>VoIP</b>	Voice Over Internet Protocol

<b>W&amp;I</b>	Wage and Investment
<b>WEP</b>	Windfall Elimination Provision
<b>WMAR</b>	Where's My Amended Return?



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