

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 17, 2023**

Designated Federal Official (DFO)

- Cedric Jeans Acting TAP Director

Members Present

- Denise Besson Chair, Taxpayer Communications Committee
- Debra “Debbie” Kurita Chair, Toll-Free Phone Lines Committee
- Eugene “Gene” Lillie National TAP Chair
- Angela Madison National TAP Vice-Chair
- CJ Mills Chair, Taxpayer Assistance Center Committee (TAC)
- Donna Patterson Chair, Special Projects Committee
- Patricia Thompson Chair, Tax Forms and Publications Committee
- Kristin Gentile White Chair, Notices and Correspondence Committee

Members Absent

- Richard “Rick” Rodriguez Chair, Internal Communications Committee (ICC)

Visiting Members

- Melanie Almeida
- Cheryl Crowe
- Rebecca Lammers

Staff

- Annie Gold TAP Management Assistant
- Conchata Holloway TAP Program Analyst
- Rosalind Matherne TAP Program Analyst
- Cedric Jeans TAP East Chief
- Susan Jimerson TAP West Chief
- Matthew O’Sullivan TAP Program Analyst
- Robert Rosalia TAP Program Analyst
- Antoinette “Toni” Ross TAP Program Analyst
- Fred Smith Program Analyst
- Mejbeen Balsara Program Analyst Wage and Investments (W&I)

Members of The Public

Martha Lewis

Roll Call

Quorum was met for the meeting.

Welcome/Review Agenda/TAP Managers Update

Cedric Jeans opened the call and welcomed everyone. An overview of the agenda was provided and the following updates shared:

- Frank Bustos has completed his Detail of Acting TAP Director. Jeans is now Acting TAP Director. The announcement to hire a permanent Director went out earlier this month and is now closed. Interviews should be announced soon
- The Joint Committee Planning Sessions will be held virtually this year. It is anticipated to be held around the last week of August. A calendar invite will be sent with notification. The meeting should be up to two hours for a couple of days. The Joint Committee's meeting is scheduled on that Monday, August 28, 2023. The Joint Committee Planning Session will be held on the next two days Tuesday and Wednesday (August 29-30, 2023) for two hours each day. Members were encouraged to block those days on their calendar
- There will be an All-TAP meeting scheduled for next month. The calendar invite will be sent to members. During this meeting information will be shared on what is happening within TAP, have SMEs to come and talk about some of the initiatives. The meeting is in the planning stage and working with some of the presenters. The exact date and time will be shared
- Robert Rosalia will be filling in behind Jeans as Acting TAP East Manager during Jeans Acting TAP Director assignment. Rosalia will have oversight on Notices and Correspondence, Special Projects and Tax Forms and Publications committees. Members were instructed to reach out to Rosalia with questions
- Members were advised as TAP is half through the year, go back and talk with the committee members about some of the projects, referrals, and Annual report to push forward. If any research is needed the Staff is available
- Donna Patterson asked if the water cooler meeting was optional, and no TAP information will be discussed. Jeans will discuss with Lillie and share with members
- Debra Kurita asked for clarification on the two-hour block for the Joint Committee Planning session. Cedric will send a poll out to members for the best time and date for the meetings

Susan Jimerson shared the following updates for TAP West:

- TAP West TFPL had Jantel VanOrden, their new panel member from Utah added to their committee. Lillie is her mentor. She attended her first full committee meeting on last week, July 13, 2023.
- Comments and complaints have been brought to management's attention on the functionality of www.TAPSpace.org. They are working with CSO on the issues. CSO will be on the next ICC call to provide information on what is going on with the system.

Approval of April 26, 2023 and May 30, 2023 JC Meeting Minutes

The Joint Committee approved April 26, 2023, and May 30, 2023, Meeting Minutes with corrections.

Debra Kurita motioned, and Donna Patterson seconded

TAP Chair Report

Eugen Lillie shared the following update:

- The Nationwide Tax Forums have begun. The first series started in New Orleans on last week. The Atlanta forum had a TAP volunteer who could not attend. There is no budget, no travel reimbursements or per diem. Members who may be interested in volunteering to sit at the TAP table, one volunteer will be in attendance, but an additional volunteer would be appreciated who is within commuting distance
- Copies of the agendas for the Forums were sent to Bustos. They are short versions of the what the lessons will cover. There will be a lot of topics covered
- There will be a water cooler meeting on next week Tuesday. The agenda will be shared later today. Discussions will be on amendments to the By Laws and changing the process on how to get a referral through to the IRS
- There is a lot to cover today along with two good referrals
- Lillie wrote up three referrals on last week and is in the process of writing up another one. Members were encouraged to write their referrals. There has been great feedback

Vice Chair Report

Debra Kurita informed the committee Angela Madison would not be able to be on the call today and asked if she would share the following:

- Outreach, Outreach, Outreach
- Members were reminded to share their Outreach activities with Richard Rodriguez, Rebecca Lammers and Madison to be posted before the events that are open to the public. They will post after all events to show the work being done. Meetings will also be posted on social media. Notification needs to be sent to Rodriguez, Lammers and Madison if a reschedule event has been made
- Jeans added some changes have been made to www.ImproveIrs.org under the news and event section. A new section which is titled Advocacy in Action. There is a new international article posted on July 04, 2023, that has a picture of Lammers. They are working on a second posting of Steve Skalar and Rita Green at the Tax Forum in New Orleans. Members were encouraged to go and review the postings. Members who have any articles, events, or information to be posted were encouraged to let the Outreach Committee know
- Lillie added on July 25, 2023, he will be participating in an event from 9:30 AM to 4:00 PM with the Taxpayer Advocate Service at their Problem-Solving Day in Trenton, NJ. He will be meeting with the local Congressman at the local community college. Members were encouraged to check with the Congress people for events

Public Comments

Martha Lewis stated she was just listening.

Project Committee Review/Activities

Toll Free Lines

Kurita shared the following:

- TFPL had their meeting and welcomed their new member Jantel VanOrden from Utah to the committee. She will be assigned to Subcommittee 1
- Subcommittee 1 forwarded several issues to other committees that will be coming through the Analyst. They are waiting for an SME for information on one of them. After research, they closed the other one
- Subcommittee 2 there will be three new referrals being reviewed for feedback Issue #63776, Reissuance of Refund Checks; Issue #61907, Dashboard Data on Where is my Refund; and Issue # 66274, Oh Hold Music for the Toll-Free Phone Lines
- They are also working on Issue #62716, ID Theft, waiting for answers to questions and comments for the referral
- A couple others they are working and waiting on information from the SME

Tax Forms and Publications

Patricia Thompson reported the following:

- The committee is reviewing the Form 8915 which is project 55647 Qualified Disaster Retired Plan Distribution Repayments the committee is working on it and should be signed off on for the next committee meeting
- They are doing a rebuttal for the IRS on Project #52596, 1040 and Instructions will be ready for the next meeting
- Referral 62742, Form 8615 and Instructions relating to Children with Unearned Income, all information previously in the Publication is in the forms and instructions
- 2509, recommendation is what about the other sibling income, what options do they have
- 2511, recommendation is to fill in Tax Return with what information they have available and when it comes in amend later
- 2513, recommendation is to refer over to these instructions rather than go to a different Pub
- 2515, whether a scholarship or fellowship is not treated as unearned income, add clarity
- 2516, bold language already there
- 2517, which parent Return should be used to fill the form
- In Pub 929, flow chart be added back in instructions
- Patterson asked if Form 4506 is form 8615 updated annually, if not the form will expire after January 01 due to highlight of 2022 dates on the first page of the instructions. Thompson stated it is not uncommon to use instructions from previous years. Patterson will write the recommendation and share with Thompson

Patterson made the motion the recommendations with the edits be approved and carried forward. Mills seconded

Decision: Full Committee Consensus approve with edit forwarding to IRS

Issue #52664,

TFP decided Form 3520 needed to be updated. If the forms are not completed correctly, the penalties are extremely high.

- Make the form and instructions more user friendly. Their first recommendation, the form is not eligible for E-Filing adding additional paper, postage, etc. E-Filing is the way to go
- The second recommendation was to split the Return 3520 into two pieces.
- 2458 about the due date, March 15 of each year. Their recommendation is to change the due date to April 15 and extended due date to September 30

- 2460, Instructions for Form 3520, Page 1, Col. 1 Under Reminders
- 2466, Have all of information in one place readily available
- 2467, Put information within the instructions
- 2468, Clarity about the due date who are not 1040 filers
- 2469, Taking information and putting it in the instructions; add flow charts
- 2470, Putting the information under the reminder section and keep track of
- 2471, Put everyone on notice of the importance to file
- 2472, Statue and assessment period
- 2473, Mailing instruction leave it in
- 2476, Electronic sign certain forms
- 2477, Readability
- 2478, Trusts; adding a tip
- 2479, Have instructions consistent with the form
- 2481, Create a new paragraph readily understandable
- 2484, Give instruction on what to do if no copy in document
- 2485, Add clarification; put in the word “but”
- 2486, Add cautions of penalties
- 2487, Make it easier for Taxpayer to read
- 2489, Highlight the fact, some information need not be included
- 2490, Change the format/tone
- 2493, Add language to fill; 3520-A
- 2494, 2495, 2496, 2497, 2498, 2499, 2500 and the rest are about providing the same information on the web address.

Committee comments discussions on report.

Kurita motioned approve and Patterson seconded

Decision: Full Committee approved and forward to IRS

Notices and Correspondence

Kristin Gentile White stated NCC received the response from IRS.

- Issue 63527, they were able to get IRS to add TAP with www.ImproveIRS.org onto the Tax Preparer website
- They are waiting for a response on five issues
- Two referrals CP503 will be ready for the 24th meeting.
- They have several more issues they are working
- NCC met with a SME for excessive inserts and stuffers. NCC has been tasked with looking at saving mail cost and paper

Subcommittee 1 White reviewed two different CP2000 plus the insert language. She anticipates the committee will see a lot more around August or September.

Subcommittee 2 has four other issues they are working. They have the top twenty Notices and letters that are most confusing. They have listed seventeen and hope to add some of the inserts and stuffers to their list. The subcommittee had three or four additional and promised more. They gained a new Analyst, Kelvin Johnson.

Taxpayer Communications

Denise Besson stated TCC has four things in the works.

- Issue #54250, Increasing E-Filing Status
- Issue #48868, Updating Content and Banking information
- Issue #52477, IRS Web Browsers, TC has received some information from IRS
- Issue #66193, How to measure Outreach

Taxpayer Assistance Center Improvements

Cynthia Mills shared the following updates for TAC:

Subcommittee 1

- Issue #66142, VITA TCE Training Materials Review has been completed.
- Issue #66143, Record Keeping met with a SME. Discussing why IRS take Tax records in resolving Tax issues

Subcommittee 2

- Issue #54682, Prohibited Items coming into TAC, Subcommittee determining whether to close with a rebuttal or acceptance of IRS response
- Issue # 55988, Allow Taxpayers to fill out a form to determine their issue. Subcommittee 2 found a GAO study addressing the issue. They will review the study to find out if IRS has done it said it would do
- Mills added from the Chair's participation in a virtual Outreach event in June with the Pittsburgh, PA LTA, TAS, VITA, LITC and the Pennsylvania Congressional Office representatives. There were six potential TAP issues that came from the event will be put together and brought forth

Special Projects

Patterson shared the following updates:

Special Projects met and members are becoming more engaged.

Subcommittee 1

- Issue #59522, International Phone Aps there were three recommendations. One was to adopt for a call back and two were non-adopt. Full committee voted to close this issue
- Issue #63760, Retrieve ID Protection Pin was broken down into two components
- Issue #67718, The Form CP01A notifies Taxpayers between November to January of their pin was forwarded to NCC to follow up on people not receiving it
- Issue #63760, looking to work within the committee. They reviewed the website information online. There will be challenges for verification and validation for people retrieving online. They will follow up on the toll-free line to see if international Taxpayer are able to utilize or wait and hold.

Subcommittee 2

- Issue #59722, Misleading words carry over from last year. Updates have been done on the website. Subcommittee is placing this issue in the Parking Lot
- Issue #51824, Estate Gift Tax, Subcommittee is looking at Forms 706 and 709. There is more work to be done.
- Issue #67583, Provide Clarity on Free File Pricing under www.IRS.gov is a new one. Subcommittee seeking clarity to inform the public

Internal Communications Committee

Melanie Almeida shared the following updates for ICC:

- Their meeting will be held on tomorrow, July 14, 2023. They invited a SME who will be attending to review nine specific items needed to update www.TAPSpace.org . It is a work in progress.
- Members with any updates were encouraged to share with Richard Rodriguez and Almeida

Action Items:

Rosalind Matherne shared the following Action Items:

- Forward approved April 26, 2023, and May 30, 2023, Minutes to Kevin Brown for posting
- Elevate Issue #62742, Form 8615 and Issue #52664 and Form 3520 to IRS

Round Table

- Lillie advised members to be mindful of the weather and notices that may come warning of the inclement weather
- Patterson requested the purpose of the water cooler meeting be evaluated again and having three meetings in a week and come back to the forum

Closing

Jeans thanked members for attending. This was a very productive meeting and reminded the committee there will be a meeting on next week.

Next Joint Committee Meeting Date is July 24, 2023, at 3:00 PM ET

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