



**Notices and Correspondence Committee (NCC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Thursday June 8, 2023, 3:00pm ET**

Designated Federal Officer (DFO)

- Robert Rosalia Acting DFO

Attendance

- | | | |
|----------------------------|-------------------|-----------------|
| • Sarah Berry | Fouke, AR | Member (Absent) |
| • Jason Brinkley | Gainesville, TX | Member |
| • Cheryl Crowe | Felton, DE | Member |
| • Aissata Diaby | Harrisburg, PA | Member |
| • Manuel "Manny" Dominguez | Gladstone, MO | Member |
| • Kristin Gentile-White | Gilbert, AZ | Member |
| • Steve Hoffman | Westford, MA | Member |
| • Eric Koo | Winter Garden, FL | Member |
| • Shelley McCracken-Rania | Fountaintown, IN | Member |
| • Steven Sklar | New York, NY | Member |
| • Donna Patterson | Bothell, WA | Visitor |

Staff

- | | |
|--------------------------|---|
| • Ann Tabat | TAP Program Analyst |
| • Antoinette "Toni" Ross | TAP Program Analyst |
| • Kelvin Johnson | TAP Program Analyst |
| • Rosalind Matherne | TAP Program Analyst |
| • Mejbeen Balsara | Program Analyst Wage and Investment (W&I) |

Welcome/Opening- DFO

Robert Rosalia opened the meeting at 3:00 pm ET and welcomed everyone.

Roll Call

Ann Tabat completed roll call and quorum was met.

Members of the Public

None

Welcome/Announcements/Comments/Acknowledgement of Citizens

Kristin Gentile-White welcomed everyone and reviewed the agenda.

DFO Report

Rosalia reported the 2024 TAP recruitment for new members has been completed. Recruitment resulted in over 100 plus applicants. Rosalia advised

members they may be contacted in near future to participate in the interview process.

Approval of Minutes

April 13, 2023, Minutes, Steve Hoffman motioned; Steve Sklar seconded

Action: Minutes approved as submitted

May 18, 2023, Minutes, Hoffman motioned; Sklar seconded

Action: Minutes approved as submitted

Tap Committee Update

Tabat reported no additional IRS responses to 2022 referrals have been received as of the date of the meeting. The committee discussed a proactive approach of assigning the responses to individuals and their respective Subcommittee once they are received. The preliminary assignment was completed as follows:

58801-LTR 3127C-Steve Hoffman (Sub-1)

57391-LTR 1962C (DDIA)-Shelley McCracken-Rania (Sub-2)

53485-LTR 2273C-IA Explained-Kristin Gentile-White (Sub-1)

63526-Letters involving IR-2022-170-Manny Dominguez (Sub-1)

63525-Tap Awareness Tax-Professional IRS website-Manny Dominguez (Sub-1)

Outreach Report

Sklar encouraged members to continue to seek outreach opportunities, timely update activity record and provide newsletter articles to him by the 25th of each month. Sklar advised the Subcommittee leads to send their drafts to him and he will forward the final copy to the analyst. Tabat reported the articles for June are due by 23rd this month due to 25th falling on a weekend.

Gentile-White encouraged members to reach out and work with LTAs, local stakeholder liaison and SBAs in their area. Other opportunities to pursue include any local Veteran programs and local practitioner organizations.

Subcommittee 1

Issue 63395 CP 2000 Paragraph Language

Manny Dominguez reported Subject Matter Expert (SME) Orlando Gonzalez Tax Analyst from SB/SE attended the subcommittee meeting on June 1st to answer questions regarding the CP2000. The SME provided information regarding dissemination numbers, why and how the notice is generated, best practices for taxpayers to respond, and different versions of the notice are utilized. The SME will provide a few of the versions of the notice for the committee to see and use while working on the referral.

Issue 66192 Difficult/Challenging Letters/Notices, both Subcommittees reported to continue to add to the list as new letters and notices are identified.

Subcommittee 2

Issue 53484 LTR 3030C (Bal-Due/Interest Due)

Shelley McCracken-Rania reported the rebuttal was complete which included a total of 5 rebuttal responses and an added comment to an under-consideration response. Tabat stated the rebuttal will be forwarded to the IRS as all committee members approved the rebuttal.

Issue 52479 Notice CP503 Individual Balance Due-Second Notice, the committee will continue to work on and provide their recommendations via the short form for the analyst to compile.

Screening report

Tabat reported the screening report provided as pre-read with determinations of screening committee was completed. No issues raised by members regarding determinations. Tabat advised SAMS would be updated based on the determinations to dropped and transfer status.

The committee approved project proposals and Gentile-White assigned to Parking Lot issues to the Subcommittees. The notices are also associated with the Issue 66192 TOP 20 Difficult/Challenging Letters and Notices.

53181 CP80 Notice-Unfiled Tax Return Credit on Account-Assigned to Sub 2

52362 CP14 Notice-Balance Due, No Math Error-Assigned to Sub 1

52425 CP12 Notice-Overpaid Math Error-Refund Due-Assigned to Sub 2

Gentile-White discussed assigning the notices and letters identified and listed on the Top 20 most difficult/challenging as preparatory work. Assignment for preliminary research and to work on project proposals were as follows:

Subcommittee 1

- **LTR 5071C**-Potential Identity Theft During Original Processing with Online Option-lead Manny Dominguez
- **LTR 4883C**-Potential Identity Theft During Original Processing-lead Manny Dominguez
- **CP 504**-Final Balance Due Notice, Intent to Levy-lead Aissata Diaby
- **CP 2501**-Initial Contact to resolve Discrepancy Between Income, Credits and/or Deductions Claimed on Return and Those Reported by Payer-lead Kristin Gentile-White

Subcommittee 2

- **LTR 4314C**-Automated Underreported Interim Letter-lead Jason Brinkley
- **CP 13**-Math Error-Balance Due < \$5, Overpayment <\$1-lead Jason Brinkley
- **CP 11**-Math Error on Return-Balance Due-lead Eric Koo

ICC Report out

Cheryl Crowe reported ICC is in the process of soliciting members to serve as administrators of the TAP Facebook account. A meeting has been set up with Rebecca Lammers member of ICC and Special Projects Committees.

Action Items

Tabat to forward April 2023 and May 2023 meeting minutes to Kevin Brown for posting. Ad Hoc meeting invite will be sent out for June 15, 11am ET via Teams. Email pre-reads will be sent with updated Top 20 list and preliminary assignments and assigned projects. Issue 53484 LTR 3030C rebuttal confirmed to send to IRS for response.

Roundtable Closing

Gentile-White encouraged the members to review over the RR'98 section regarding required use of phone numbers with notices and IRS plain language guide to incorporate in recommendations.

Closing

Rosalia thanked everyone for attending the meeting and officially closed the meeting at 4:00 pm ET.

**Next Meeting: July 13, 2023, at 3:00pm EST/2:00pm CST/1:00pm
MST/12:00pm PST**

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