

**Tax Forms & Publications Committee, (TFP)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
Tuesday, June 13, 2023**

**Designated Federal Officer (DFO)**

- Cedric Jeans TAP East Chief

**Members Present**

- |                           |                     |                 |
|---------------------------|---------------------|-----------------|
| • Tor Daley               | Anchorage, AK       | Member          |
| • Ellen Dickey            | Dakota Dunes, SD    | Member          |
| • Joel Gelb               | Brooklyn, NY        | Member (Absent) |
| • Philip George           | Saint George, UT    | Member          |
| • Kameelah Guthridge      | Columbus, OH        | Member          |
| • Charles Harvey          | Albany, NY          | Member (Absent) |
| • Jean Miller             | Middletown, CT      | Member          |
| • Kimberly Pederzani      | Barrington, IL      | Member (Absent) |
| • Taletha Manigo-Brown    | Ewa Beach, HI       | Member (Absent) |
| • Patricia "Pat" Thompson | Providence, RI      | Vice-Chair      |
| • Lucinda Weigel          | Vienna, VA          | Member          |
| • Angela Madison          | National Vice-Chair | Visiting Member |

**Staff**

- |                          |  |
|--------------------------|--|
| • Kevin Brown            | TAP Management Assistant                 |
| • Frank Bustos           | Acting TAP Director                      |
| • Rosalind Matherne      | TAP Program Analyst                      |
| • Robert Rosalia         | TAP Program Analyst                      |
| • Antoinette "Toni" Ross | TAP Program Analyst                      |
| • Fred Smith             | TAP Program Analyst                      |
| • Ann Tabat              | TAP Program Analyst                      |
| • Mejbeen Balsara        | Program Analyst Wage & Investments (W&I) |
| • Cynthia "Cindy" Jones  | Supervisor Program Analyst W&I           |

**Public Participants**

Donna Patterson

**Welcome/Announcements/Comments/Acknowledgement of Citizens**

Jeans opened the call and welcomed everyone on to the meeting.

**Roll Call**

Brown completed roll and quorum was met.

### **National Office Report**

Bustos reported that California taxpayers had been issued a requirement to pay their taxes in 21 days, but they have been reassured that as part of the disaster declaration, they have an extension to file and pay their taxes. Bustos asked the committee to share this information to anyone affected by this.

We are seeing fraudulent claims by scam artist that taxpayers are able to claim the Employee Retention Credit, even if they don't qualify for it. This is resulting in taxpayers being charged, convicted, and even incarcerated. Bustos asked that members educate the public that there are specific qualifications required for these credits, so they are not falling victim to these scams. The IRS submitted a report to Congress evaluating a Direct File project for the 2024 filing season. It looks like it is going forward in "The Direct File Project", more information will be coming out about this project.

### **DFO Report**

Jeans reminded the members to complete their travel vouchers from the face-to-face meeting. Jeans thanked everyone who took the survey to help improve the face-to-face meetings. We take these very serious and your feedback is appreciated. Share any additional comments with your analysts or Jeans.

There were some issues with the [www.TAPSpace.org](http://www.TAPSpace.org), and many of these issues have been worked. If you still have problems let Analyst know. Tax Forms participants have been selected for this year and Jeans thanked those who volunteered to attend.

Internal Communications Committee meeting June 20, 2023, at 12pm ET  
Outreach Committee Meeting June 21, 2023, 11am ET  
Joint Committee Meeting June 26, 2023, 3pm ET.

### **Committee News & Updates**

#### **Approval of Minutes**

April 11, 2023 and May 16, 2023, meeting minutes. Rosalia indicated minor updates and corrections to the minutes once reviewed. Thompson motioned. Daley seconded  
**Action: Minutes accepted as submitted**

#### **TAP Committee Update**

##### **IRS Responses Received**

Issue 52476 Form 1095-C Daley motioned to accept; Weigel seconded  
**Action: Response accepted and issue closed**

Issue 52596 Form 1040- Thompson recommended; Daley Seconded to send this back to subcommittee 2 for review.

**Action: Response sent to Subcommittee 2 for review**

### Subcommittee 1

Daley reported:

- **62742** – Form 8615 & Inst (Children Who Have Unearned Income)

There are 17 recommendations being made for JC consideration after Quality Review (QR), Daley motioned; Dickey seconded.

**Action:** Issue elevated to JC for consideration contingent upon Systemic Advocacy and Attorney Advisors feedback.

- **55647** - Form 8915: Qualified Disaster Retirement Plan Distributions and Repayments

This issue is currently being worked.

- **57139** – Digital Assets/Crypto

We are seeking Subject Matter Expert (SME) on this matter. Send questions to Rosalia in advance of the meeting if we would like the SME to attend one of our subcommittee calls. Questions can come from either subcommittee, Thompson said.

Next subcommittee meeting is in July so send questions as soon as possible. July subcommittee date changed to Wednesday, July 5, 2023, at 3pm ET.

### Subcommittee 2

Weigel reported:

- **52664** – Form 3520 & F3520A (Foreign Trust)

There are 32 pages of improvements in this referral. There were general comments added this morning by Thompson which will be included in the final version of this referral. Weigel motioned; Daley seconded.

**Action:** Issue elevated to JC for consideration contingent upon Systemic Advocacy and Attorney Advisors feedback.

- **55265** - Form 2210: Underpayment of Estimated Tax by Individuals, Estates and Trusts

This issue was still being worked.

- **64919** - Decedent

Rosalia indicated two submissions were in another committee inventory and was added to the project since it was closely related to this referral. Weigel motioned to approve this change as well as the adjusted language to the project proposal; Dickey seconded.

**Action:** Issue 62533 approved Project Proposal

Thompson solicited QR team for the approved issues. Weigel volunteered for Issue 62742. Daley and Miller will review Issue 52664.

### **Screening Report**

New issue assignments from the Parking Lot tabled for now, per Thompson.

#### **Parking Lot:**

**55984 - Form 8938: Statement of Foreign Financial Assets**

**55239 - Form 8962 & PTC**

**54759 - Form 8888 & Inst**

**55654 - Form 1040 & Inst**

**58049 - 1099K**

**58869 - ITA F13614**

**58911 - W4**

**60161 - F1040NR**

**57141 - IPPIN for children**

**Scholarships (From 1098-T, Pub 970)**

### **Outreach Report**

Miller reminded members to update activity reports. Miller indicated there would be an outreach event on June 23, 2023, with the Connecticut Local Taxpayer Advocate.

### **ICC Updates/Newsletter**

Miller reported.

Working on Speak-Up Brochure which has been elevated to JC for review next meeting.

### **Chair Closing Comments & Round Table**

Patterson suggested considering foreign students and scholars when reviewing Volunteer Income Tax Assistance (VITA) forms.

### **Closing**

Jeans thanked everyone for joining and closed the meeting at 11:46am ET.

**The next monthly meeting**  
**July 11, 2023, at 11:00am EST/12:00pm CST/1:00pm MST/2:00pm PST/7:00am**  
**AST/6:00am HST**

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