

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
November 17, 2022**

Designated Federal Official (DFO)

- Terrie English TAP Director

Members Present

- Laurie Brock Chair, Special Projects Committee
- Charles Jones Chair, Notices and Correspondence Committee
- Martha Lewis National TAP Chair
- Eugene “Gene” Lillie National TAP Vice-Chair
- Angela Madison Chair, Internal Communications Committee (ICC)
- Richard “Rick” Rodriguez Chair, Toll-Free Phone Lines Committee
- Charles “Charlie” Simineo Vice-Chair, Tax Forms and Publications Committee
- Nina Tross Chair, Taxpayer Assistance Center Committee (TAC)
- Leigh Ann Wood Chair, Taxpayer Communications Committee
- Christine “Chris” Scott Chair, Tax Forms and Publications Committee (Absent)

Visiting Members

- Anthony Earwood Member, Toll-Free Phone Lines Committee
- Kristen Gentile-White Member, Notices and Correspondence
- Rebecca Lammers Member, Special Projects Committee

Staff

- Kevin Brown TAP Management Assistant
- Conchata Holloway 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
- James Bellinger IV Program Analyst Wage and Investments (W&I)
- Tamikio Bohler Program Analyst W&I
- Edwin Ford Program Analyst W&I
- Aphillia Hughes Program Analyst W&I
- Michael Odom Program Analyst W&I
- Rosemarie Rixey Policy Analyst W&I

Members of The Public

- Martha Wagner Journal of Accountancy
- Doris Speer Association of Americas Resident Overseas (AARO)

- Eric Fenster AARO
- Paul Atkinson AARO
- Michelle

Welcome

English welcomed everyone and opened the call at 1:30pm ET.

Roll Call

Quorum was met for the meeting.

Welcome/Review Agenda

Lewis welcomed everyone and reviewed the agenda and explained how the meeting would be conducted.

DFO/National Office Update

English the members to get the message out since the IRS is in a big hiring process. Please direct people to www.usajobs.gov in order to find out more about this. English thanked the committee for doing such a great job and all of their hard work this year.

TAP Managers Update

Jimerson reported the Annual Report committee doing very well with the next meeting scheduled for December 2, 2022. TAP West will have several referrals being presented today.

Jeans reported that we are in our 20-year anniversary and spoke about this being highlighted on our website and on our social media sites for the public. The staff will be sending an email to the members with information about TAP accomplishments over the last 20 years and recommends each member share this with the public via any way they communicate with the public. Jeans indicated that we may have a face-to-face meeting going into next year. The staff is preparing for this process as we speak. Late February or early March is the expected date. Jeans also reminded members to make their committee selections for next please.

Approval of August and October JC Meeting Minutes

Approval of August 9-10, 2022, JC Meeting Minutes. Slight amendments were made. Lillie motioned; Brock Seconded.

Action: Minutes approved as amended

Approval of October 27, 2022, JC Meeting Minutes. Brock added small changes and corrections. Lillie motioned; Brock seconded.

Action: Minutes approved as amended

TAP Chair Report

Lewis thanked everyone for all they have done and how much each committee has grown. Lewis invited everyone to the graduation on tomorrow.

Vice Chair Report

Lillie encouraged everyone to keep doing outreach and completing their activity reports accurately and on time.

Public Comments

None

Project Committee Review/Activities

Taxpayer Assistance Center Improvements

Simineo presented:

Issue 54682 TAC Prohibited Items. Three recommendations:

1. In color
2. Should be original in size
3. Clearly state what the items are

Lillie asked to include this in the My Account webpage on www.irs.gov as an addition a recommendation. This will be a new issue for next year. The referral will move as submitted. Simineo motioned; Rodriguez seconded.

Action: Issue elevated to the IRS for consideration

Special Projects

Brock reported:

Issue 61344- Tabled to the next meeting

The committee reviewed three responses from IRS. One issue was accepted and the other two may be rebutted.

Issue 62717- Social Security Windfall Elimination Provision (WEP) Notice to International Taxpayers. This is to address the reduction in income after taxpayers retire and are negatively impacted by this act.

Chris Scott explained that this issue affects taxpayers with significant years in other government pensions, that are equivalent to Social Security, and not private citizens. Scott feels fewer citizens are affected by this act.

1. This referral seeks to add instructions for the Form 2555 a paragraph that will give a link to the Social Security Administration (SSA) for more details on this.
2. This referral also seeks to add to a web page where they might see it.
3. This referral also seeks to spread a news release to spread more awareness of this.

Mr. Fenster added that there needs to be a clarification as you are required to contribute to social security in the country you are working in and nothing in the United States. SSA is unaware of some of the contributions for taxpayers before they retire. The law and public policy says a public employer must present the form to a new employee for their signature. This issue should warn the non-government citizens, working abroad, who may be affected by this as early as possible. Some of them may not be aware of this provision.

The concern is the IRS says its SSA job to inform taxpayers and this may not be happening. Annual statements are no longer mailed but people abroad cannot access this online because they are out of the country and may not have access to any of this information.

- Form 2555 can be completed for partial help in this issue.
- Advising taxpayers about this is the purpose of this referral.
- There is more discussion on how WEP works and who it affects for next year.
- The public can submit additional questions or comments to TAP mailbox for consideration.

Brock motioned; Lillie seconded

Action: Issue elevated to the IRS for consideration

Taxpayer Communications

Wood reported there are a few issues in parking lot for next year.

Issue 52167- ID.ME

Lammers wants the geo-block removed for equal access to log-in.gov. There are wait times and safety and security of ID.ME so this referral seeks to other ways of authenticating for taxpayers to get an online account. There were minor corrections to the wording from Lammers. Wood motioned; Lillie seconded.

Action: Issue elevated to the IRS as amended

Notices and Correspondence

Issue 53485- LTR 2273C

Lillie asked about the justification on the referral. Jones explained their method of communication called for the use of plain language in this referral. Some future focused language was removed from the referral so as not to be confusing the message. Lewis inquired where the issue came from, it was determined this is a grassroots issue. (This change will be made on all the remaining referrals from the committee.) Jones motioned; Lillie seconded.

Action: Issue elevated to the IRS as amended

Issue 63525- Tax-Professional webpage of the IRS

One recommendation adding verbiage, "If you have recommendations to improve the IRS customer services and satisfaction find out more at Improveirs.org" Lillie shared with Jones, there is no such thing as an amazing team that doesn't have an absolutely amazing leader.

Brock wondered why not go to www.irs.gov since this is a site for tax professionals. The project statement indicated this is guidance to tax practitioners. Lillie asked for this to be clarified on the referral. Lewis asked where on the page would we want TAP information to go. Jones indicated we would like to put it at the end of the page. Lewis inquired how long the project took. Lillie asked which Taxpayer Bill of Right this is referring to? Jones motioned; Lillie seconded.

Action: Issue elevated to the IRS as amended

Issue 63526- Letters involving IR-2022-170 to add Taxpayer Experience

This referral seeks to add verbiage, “If you have recommendations to improve the IRS customer services and satisfaction find out more at Improveirs.org.” Verbiage changed to the mission statement to make it a clear statement. Letters and Notices are sometimes hard to understand, according to Jones. O’Sullivan made the update. Jones motioned; Lillie seconded.

Action: Issue elevated to the IRS as amended

Issue 63395- CP2000

Gentile-White presented the referral to the committee. Because this was a large project there were a lot technical and grammar suggestions for this document. Jones and Gentile-White indicated this is a referral for the current CP2000 while a previous referral was already closed.

Brock reported parts of the referral indicating an amended return to be filed or completed when it is not necessary. Brock gave language to clear this issue up within the referral. This clarifying language will help stop this from being confusing. Brock feels there are several issues that will actually increase taxpayer burden and therefore should be addressed before moving the issue forward. In some cases, the amended return is not filed, but merely attached to the signed statement. This should be considered for the referral, said Brock.

Gentile-White explained how this referral can be helpful to the taxpayers and supported moving this issue forward. Some of the ideas can be more consistent for this referral to be more effective according to Gentile-White. Brock wants it to be clear whether the recommendation is to file or not file an amended return.

Lewis recommended the committee extend the meeting 10 minutes or less.

There was consensus by all but one member, Chris Scott, to make this extension.

Action: The meeting will be extended for 10 minutes until 3:10pm ET.

Brock brought up issues with the difference between fax or mail for the sender to get information to the IRS. This should be clarified to say fax or mail a response throughout the entire document. Gentile-White indicates there might not be a way to overcome this issue before the IRS responds so we are going straight to an amendment. Brock indicated that the “do not file an amended return” is to avoid the issue going to a completely different department. Gentile-White finds it easier to address this with an amended return.

There were numerous questions concerning this referral and the committee feels this needs a bit more work before moving this issue forward. Jones asked for the suggestions to be forwarded to the committee for consideration next year.

Lewis inquired where the issue came from, it was determined this is a grassroots issue.

There was no consensus so this issue will be tabled, despite all of the work the committee has already put into this project.

Action: Issue returned to the committee for further work

Jones enjoyed the entire committee and thanked everyone for their work. Jones thanked Gentile-White for all of her work on this referral.

Toll Free Lines

Rodriguez congratulated Madison on being the Vice-Chair next year. We will work to fix this process next year. Rodriguez reported the committee had 100 percent quorum, over 1000 hours of outreach and issues in the Parking Lot for next year. Some of those issues include homelessness and the ID.ME.

Tax Forms and Publications

Tabled

Internal Communications Committee

Madison hoped everyone enjoys their holidays and thanked Rodriguez for his graciousness.

Action Items:

- Post August and October minutes as amended.
- NCC Issues 53485, 63525 and 63526 elevated to the IRS.
- SP Issue 61344 elevated to the IRS.
- TAC Issue 54682 elevated to the IRS.
- TCC Issue 52167 elevated to the IRS.

Round Table

N/A

Closing

Lewis thanked everyone for their work. English thanked the committee for a great meeting and closed the meeting at 3:12pm.

Next Joint Committee Meeting Date and Time to be Determined

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