

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
September 25, 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 (Absent)
- Richard “Rick” Rodriguez Chair, Internal Communications Committee (ICC)
- Cheryl Crowe Member, Notices and Correspondence Committee
- Daniel Leatham Member, TAC (Visiting Member)

Staff

- Kevin Brown TAP Management Assistant
- Conchata Holloway TAP Program Analyst
- Susan Jimerson TAP West Chief
- Rosalind Matherne TAP Program Analyst
- Matthew O’Sullivan TAP Program Analyst
- Robert Rosalia Acting TAP East Chief
- Antoinette “Toni” Ross TAP Program Analyst
- Ann Tabat TAP Program Analyst
- Mejbeen Balsara Program Analyst Wage and Investments (W&I)
- Becky Noble Program Manager Taxpayer Advocate Service (TAS)

Members of The Public

Jim Simpson, Arizona

Welcome

Jeans welcomed everyone and opened the call at 3:00pm ET.

Roll Call

Quorum was met for the meeting.

Welcome/Review Agenda/DFO/National Office Update

Lillie welcomed everyone and requested a change to the agenda to start the items that need to be voted on first. Jeans agreed to the agenda change. Lillie asked for the Chairs to focus on the referrals that are in the process of being elevated to the IRS.

Project Committee Review/Activities

Taxpayer Assistance Center Improvements

CJ Mills presented **Issue 55988** Allow Taxpayers to Fill Out a Form Stating Their Issue and TAC Appointments. This issue seeks to expand the taxpayer's ability to schedule appointments by kiosks and online. These recommendations will improve the services provided to taxpayers and align with the Taxpayer Bill of Rights (TBOR) "Right to Quality Service." Patterson suggested some language changes for clarity. Lillie suggested seeking partners for kiosk locations. Patterson recommended removal of the phrase "underserved communities" to ensure no demographics are left out of this referral. Patterson motioned; Kurita seconded.

Action: Issue accepted as edited for elevation to the IRS

Issue 66143- Taxpayer Communications Record Keeping was sent to Systemic Advocacy (SA) and Attorney Advisers (AA) for review. Mills indicated the committee is still awaiting an IRS response to Issue 41122.

Notices and Correspondence

Cheryl Crowe presented Issue 52479- CP 503. This referral seeks to include a toll-free number and clarify payment options to the taxpayer. Patterson asked for consideration to adding the daily interest rate and daily penalty accrued amounts to this letter. Thompson suggested correcting a grammatical error. Mills suggested making sure the information in this letter be in sync with the information on www.irs.gov. Patterson motioned; Mills seconded.

Action: Issue accepted as edited for elevation to the IRS

Issue 53181- CP80. This referral seeks to add the relevant tax year to the form along with clarifying language to avoid confusion to taxpayers. Patterson suggested removing contractions out of the referral. Mills suggested the information in this letter be in sync with the information on www.irs.gov. Mills motioned; Kurita seconded.

Action: Issue accepted as edited for elevation to the IRS

Issue 68190 LTR 4314C Automated Underreported Interim Letter. This referral seeks to provide clarity and uniformity in the language within this letter. This also seeks to bold the important words in the letter and to better explain taxpayer options to ease the taxpayer burden. Kurita suggested removing the contractions. Thompson suggested clarifying language and deadline for filing the tax court petition to be added in the referral. Mills motioned; Madison seconded.

Action: Issue accepted as edited for elevation to the IRS

Special Projects

Patterson presented Issue 41535- Tax Practitioners Revealing Their Personal Identifiable Information (PII- i.e., SSNs, DOB). This referral seeks to limit the PII that individuals with a Power of Attorney (POA) on file have to provide to verify who they are when calling in about taxpayer issues. This referral seeks to allow either the Preparer Tax Identification Number (PTIN) or

Electronic Filing Identification Number (EFIN) to be used for verification for tax professionals or practitioners. The referral also seeks to add multi-factor authentication to ensure the identity of the person calling in for the information. Thompson suggested referencing the Centralized Authorization File (CAF) number in the referral. Holloway noted “new” was removed from the benefits and barriers section. Patterson motioned; Kurita seconded.

Action: Issue accepted as edited for elevation to the IRS

Issue 64665- Allow Amended Returns for Direct Deposit. This issue seeks to allow direct deposit for paper filed amended returns. This is recommends enabling international taxpayers to use “Where’s My Amended Return.” Patterson motioned; Mills seconded.

Action: Issue accepted as edited for elevation to the IRS

Patterson reported issues 61583; 67583; and 68581 still being reviewed by AA and SA for two to four weeks now.

Tax Forms and Publications

Thompson reported several issues 55647 Form 8915; Issue 52664- Form 3520 and 3520A; and Issue 62742 8615 and Instructions are still with SA and AA for review. Issue 52596, a rebuttal, which the IRS requested an extension is still outstanding.

Taxpayer Communications

Denise Besson reported Issue 48868 Updating Contact and Banking Information, is being reviewed by AA and SA. 48868. Holloway reported a response of no comment. This will be ready for next month’s committee meeting.

Toll Free Lines

Kurita reported Issue 55356 Online Chat Feature just went to AA and SA recently for review. Issue 66274 and Issue 62716 will be going to SA and AA for review this week.

Internal Communications Committee

Rodriguez reported Issue 69169 Addition of speak up brochures to order form for Volunteer Income-Tax Assistance (VITA) and Low-Income Tax Clinics (LITC) locations. The committee is working on two new issues that may be ready soon.

National Office Update

Jeans reported a possible government shutdown looming. We don’t know if it will happen, but if it does, the staff will have to perform an orderly shutdown and no government business will be able to be conducted. We will add updates on to www.improveirs.org. The IRS has a moratorium on the Employee Retention Credit to deal with a large amount of possible fraudulent claims until December 31, 2023. Check the IRS newsroom for updates.

Jeans recommended members to subscribe to the NTA blog for TAS information. Jeans confirmed that no TAP related business can be conducted if a shutdown occurs.

TAP Managers Update

Rosalia reported on the focus groups for some of the National Taxpayer Advocate's (NTA) Most Serious Problems (MSPs). Rosalia indicated that we will be asking to get TAP involved a little bit earlier in the process. Tomorrow will be conducting the focus group on appeals issues. Contact Rosalia for access to this group from Rosalia. The 1099K project is still in draft form and edits are still welcome. Tax Forms and Publications are still accepting responses related to the decedent and digital asset issues.

Rosalia reported a number of responses have been received from AA and SA for committees. Rosalia and Holloway will send the responses out shortly.

Jimerson thanked everyone who volunteered for the Annual Report committee. The Chair report template will be sent to staff and Chairs. The first meeting for Annual report committee will be October 20, 2023.

Approval of August and October JC Meeting Minutes

Approval of August 28, 2023, JC Meeting Minutes. Slight corrections and one addition were made to the wording. Kurita motioned; Patterson Seconded.

Action: Minutes approved as edited.

TAP Chair Report

N/A

Vice Chair Report

Madison reminded members that the possible shutdown will not prohibit submissions of taxes. Madison has been posting online and asked members to consider the framing of the photos and whether the contact should be edited. This will allow for time to be planned for this action. Madison said keep doing outreach and look to getting on organization events now for next year to make sure we don't miss these opportunities for these meetings.

Action Items:

- Post minutes from August 28, 2023.
- TAC elevated issue 55988.
- Notices elevated issues 68190; 52479; and 53181.
- Special Projects elevated issues 64665; and 41535.
- IRS will still accept electronic filings even if a shutdown occurs.
- Lillie added filings can be mailed or emailed by deadline.
- Jeans will follow-up on TAP business in case of government shutdown via email.

Public Comments

Jim Simpson, from Arizona, wondered why a volunteer organization would be affected by a possible shutdown. Lillie and Madison indicated that outreach can still be done, but we cannot represent an organization that is shutdown.



Round Table

Rodriguez reminded members news articles are due tomorrow. Mills reported today is the last day to submit amendments to the bylaws committee.

Closing

Jimerson thanked everyone for joining and closed the meeting at 4:09pm

Next Joint Committee Meeting October 23, 2023, at 3:00pm

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