

**Notices and Correspondence Committee (NCC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Thursday August 10, 2023**

Designated Federal Officer (DFO)

- Robert Rosalia Acting TAP East Chief

Attendance

- | | | |
|----------------------------|-------------------|-----------------|
| • Jason Brinkley | Gainesville, TX | Member |
| • Cheryl Crowe | Felton, DE | Member |
| • Asissata 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 (Absent) |
| • Shelly McCracken-Rania | Fountaintown, IN | Member |
| • Steven Sklar | New York, NY | Member |

Staff

- | | |
|--------------------------|---|
| • Kevin Brown | Management Assistant |
| • Cedric Jeans | Acting TAP Director |
| • Kelvin Johnson | TAP Program Analyst |
| • Robert Rosalia | Acting, TAP East Chief |
| • Antoinette "Toni" Ross | TAP Program Analyst |
| • Ann Tabat | TAP Program Analyst |
| • Mejbeen Balsara | Wage & Investment (W&I) Program Analyst |

Welcome/Announcements/Comments/Acknowledgement of Citizens

Rosalia opened the call and welcomed everyone to the meeting. White welcomed everyone to the call.

Roll Call

Brown completed roll and quorum was met.

National Office Report

Cedric Jeans reported being the Acting TAP Director since Frank Bustos' detail ended last month. Robert Rosalia will be the Acting TAP East Chief and Ann Tabat will be the analyst for the Tax Forms and Publications committee.

Jeans reported TAP being asked by the National Taxpayer Advocate (NTA) to work on a focus group regarding Individual Taxpayer Identification Number

(ITIN)s and international taxpayers. A solicitation will be sent out soon for participants. This will take place around September 7, 2023.

The Joint Committee (JC) planning meeting will happen this month to plan for the focus for the next TAP year. Please send any suggestions on potential projects, ideas, or thoughts you want presented during this session to White to be considered for next year. The IRS is trying to go almost paperless. They are trying to digitize all documents that are received. This is pushing taxpayers to establish an online account so they can see activity regarding their taxes in real time. We will put the news release on TAP's website, www.tapspace.org.

Jeans said now is a good time to complete referrals, so they can be elevated to the JC then IRS. This will give time for them to be considered and the responses can be included in the Tap Annual Report to show our activity to the public.

DFO Report

Rosalia asked the committee to help us expand our presence on the organization's website, www.improveirs.org by sharing any outreach events or projects that might be important to the public. This can also be shared on our social media site as well.

Rosalia reported that TAP was listed in the NTA's June Objectives Report to Congress in objective six under the Systemic Advocacy section. The NTA spoke a bit about how TAP works with the IRS, specifically their response times and our workflow process. The Conversation With America is project we are working on concerning cryptocurrency that is being worked right now.

Rosalia said Sarah Berry resigned, and we will consider an alternate if possible.

Chair Report

White reported **Issue** 52479- CP503 and **Issue** 53181- CP80 were sent back from the JC because they suggested we review the entire series in a single referral. That was not appropriate for these referrals, therefore, we will only make the edits to the referrals and send them back to the JC.

White indicated she would explain the committee's decision as the JC's suggestion would have detracted from the purpose of these referrals. Many notices in the same number series deal with completely different issues. In addition, some letters have insertable sections, and some letters do not. We will consider this suggestion, if it makes sense, for all of our referrals moving forward.

Jeans suggested mentioning to the IRS in the referral to make the referred changes to any related letters in the series that we are asking to be changed. Johnson will assist with this effort also.

Issue 63526-Letters involving IR-2022-170; Responses from both W&I and SB/SE – on 2 TAP recommendations: non-adopt. White indicated condensing the referral with a rebuttal. Rosalia reported the NTA took a personal interest with this referral and would like to know what the IRS' response is. White and Rosalia spoke about adjusting the rebuttal of Issue 63526 to achieve the desired goal.

Issue 53484 LTR 3030C IRS Response Rebuttal; Response from SB/SE – TAP rebuttals: 4; Non-adopt, 1 under consideration. White asked what we can do about a rebuttal not being adopted. Rosalia indicated this can be included in the Annual Report to document our disposition. White motioned; Sklar seconded.

Action: Response Accepted

Jeans suggested aligning our projects with the notices that are on the IRS top 20 list to make sure our efforts are as effective as possible. Rosalia suggested adjusting today's agenda to cover the topics to be voted on first in order to get the important issues completed before we run out of time today.

TAP Committee Update

CP 05- Hoffman motioned; Sklar seconded.

Action: Notice accepted as a project for subcommittee 1.

Issue 68460 CP 22A. Sklar motioned; Brinkley seconded.

Action: Notice accepted as a project for subcommittee 2.

Issue 68464 CP 49. Sklar motioned; Dominguez seconded.

Action: Notice accepted as a project for subcommittee 1.

Awaiting IRS Responses: - Kelvin followed up with JC analyst.

Issue 58801-LTR 3127C Reinstatement to IA

Issue 57391-LTR 1962C (DDIA)

Issue 53485-LTR 2273C-IA Explained

Outreach Report

- Newsletter (Future Newsletter Articles)
Sklar asked Dominguez and Crowe to share their notes this week.
- Activity Report
White asked members to please complete their outreach reports.

Remember to update your activity report

- Outreach
White said keep doing outreach and use the TAP Outreach Toolkit and the repository of contacts and sources for your state. White suggested that we add any updates to this for future TAP members.
- Repository of Contacts & Sources (find your outreach resource-send request to analyst)

White reminded the committee of an Ad Hoc committee on August 31, 2023, at 3:00pm ET.

Approval of July Minutes

Minutes for July 13, 2023. Hoffman motioned; Sklar seconded.

Action: Minutes approved as submitted

Subcommittee 2: Report

- **Issue 68190 LTR 4314C**-Automated Under reporter Interim Letter-ready to vote on proposal. Project proposal attached for members to approve. Brinkley motioned; Sklar seconded.
Action: Approved pending Quality Review (QR)
- **Issue 66192 Top 20+** Notices and Letters most confusing
- **Issue 52425 CP12, 12A, 12E, 12F, 12G, 12N, 12U**-Overpaid Math Error-Refund Due - Hoffman gave me markup form. This issue is still being worked.

Rosalia requested the meeting be extended by 10 minutes to address all relevant issues today.

Action: By unanimous consent, the committee agreed to this action.

- **Issue 64824 CP 13**-Math Error-Balance Due <\$5, Overpayment <\$1
Being worked by Brinkley.

Subcommittee 1: Report

- **Issue 66990 Excessive Inserts & Stuffers – response from BOD**
Dominguez said we got a list, and we will begin reviewing for this project.
- **Issue 63395 CP2000, CP2000 with QR code, CP2501, CP2005, CP2006, CP2507** -including insertable paragraph Language. Dominguez said White gave the short form to Johnson, so this is worked.
- **Issue 52362 CP14**-Balance Due, No Math Error
This is being worked by Hoffman.
- **Issue 66192 Top 20+**-Notices and Letters most confusing
We are awaiting information from the IRS, so this issue is still being worked. Dominguez submitted the short form for the 5071C and the 4883 to Johnson to be worked during the next Ad Hoc meeting.

Screening Report

Johnson reported 31 issues screened with three to be worked as projects. There will be another screening meeting for about 15 to 20 more issues. The Ad Hoc meeting will be on August 31, 2023. White will lead the next screening report.

ICC

Crowe reported the ICC approved new Speak-Up brochure being sent for publishing. Crowe is an administrator for the Facebook page. A subject matter Experts met with ICC about with www.improveirs.org and was told that ongoing efforts to fix this website would not be effective because of IRS restrictions.

Action Items

- Send approved July meeting minutes to Kevin Brown to be posted.
- Issue 68190 elevated to JC.
- Rebuttal to Issue 63526 to Subcommittee 2.
- Response to Issue 53484 accepted.
- CP 05 and Issue 68464 assigned to Subcommittee 1
- Issue 68460 assigned to Subcommittee 2
- Scheduled an Ad hoc meeting for August 31, 2023

Chair Closing Comments & Roundtable

White invited the committee to the next JC meeting on August 28, 2023, at 3:00pm ET. White thanked the committee for all of their efforts for this year.

Closing

Rosalia thanked everyone for attending the meeting and acknowledged the meetings for next week. Rosalia officially closed the meeting at 4:05pm ET.

**Next Meeting: September 14, 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.