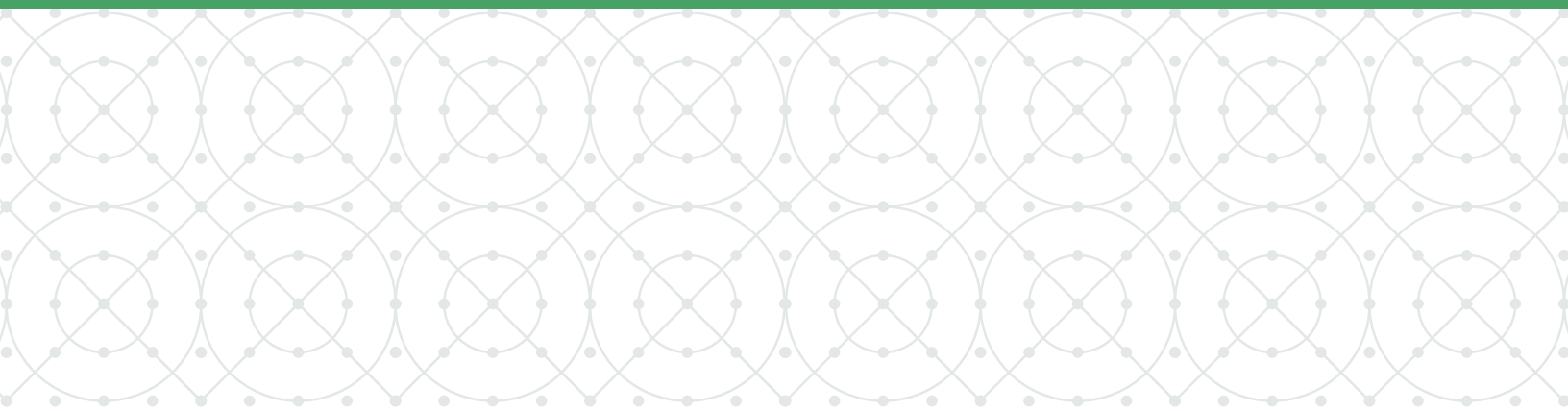


Taxpayer Advocacy Panel

2023 Annual Report



A Federal Advisory Committee to the IRS



**Taxpayer
Advocacy Panel**
IMPROVING THE IRS

To: The Honorable Janet L. Yellen
Secretary of the Treasury

Danny Werfel
Commissioner, Internal Revenue Service

Erin M. Collins
National Taxpayer Advocate

From: 2023 Taxpayer Advocacy Panel

Subject: 2023 TAP Annual Report

It is with great pride that we present our 2023 Taxpayer Advocacy Panel (TAP) Annual Report. TAP is a diverse group of ordinary citizens from around the country and internationally who possess a sense of civic duty, patriotism, and belief in an effective, well-regarded taxation system. We volunteer our time and energy to improve IRS services and taxpayer satisfaction.

The 2023 TAP was led by the leadership team of Dr. Eugene “Gene” Lillie, National TAP Chair, and Angela Madison, National TAP Vice Chair. As TAP members, we are committed to helping the IRS improve its services by performing grassroots outreach activities that enable TAP members to identify many issues raised by taxpayers. TAP consistently collaborated with the IRS when presented with opportunities to provide feedback on its programs, including offering suggestions to improve online tools on the IRS website. In addition, the IRS continues to work with TAP to build on its efforts to improve and expand services that allow taxpayers to interact with the IRS in ways that work best for them. In 2023, TAP made recommendations on customer service issues that directly affect how taxpayer interactions may occur in person, over the phone, by mail, or online.

The 2023 TAP consists of six project committees and two internal committees. Each committee has responsibility for a specific area for which it reviews issues, determines whether there is a plausible solution, and provides recommendations to the IRS to improve taxpayer experience and satisfaction. The 2023 TAP Committees are:

- Notices and Correspondence – Chair: Kristin Gentile-White, Arizona
- Special Projects – Chair: Donna Patterson, Washington
- Tax Forms and Publications – Chair: Patricia “Pat” Thompson, Rhode Island
- Taxpayer Assistance Center Improvements – Chair: Cynthia “CJ” Mills, Pennsylvania
- Taxpayer Communications – Chair: Denise Besson, Michigan
- Toll-Free Phone Lines – Chair: Debra Kurita, California
- Internal Communications (internal) – Chair: Richard “Rick” Rodriguez, California
- Outreach (internal) – Chair: Angela Madison, California

The Joint Committee (JC) is the governing board for TAP and is comprised of the TAP Chair and Vice Chair, the chairs of the six project committees, and the chair of the Internal Communications Committee. The JC reviews and approves all recommendations before sending them to the IRS to consider.

This year, each committee worked tirelessly to represent the interests of taxpayers and ensure their voices were heard. TAP members listened to taxpayers around the country and internationally and brought their personal knowledge, skills, and abilities to address the many issues raised about our federal tax system. This report covers the wide range of issues TAP identified and elevated to the IRS this year and summarizes IRS plans for implementation. TAP and the IRS worked collaboratively throughout the year. However, there are times when the IRS may not adopt a TAP recommendation. It remains important for TAP to identify issues, provide potential solutions, and communicate these recommendations to the IRS, independent of the IRS response. When recommendations are not adopted, the very act of studying, evaluating, and proposing changes to processes and procedures is valuable to the IRS and the public.

TAP focuses on conducting outreach that will reach the broadest group of taxpayers, tax professionals, and concerned citizens. Success depends upon contacting the various groups to understand key issues and concerns, solicit ideas regarding the impacts of tax administration, and receive suggestions for improvement. In addition, members conduct grassroots efforts through one-on-one discussions, presentations, town hall events, community involvement, outreach to traditional media outlets, social media communications, and other networking opportunities.

As TAP members, we are proud to serve the interests of taxpayers and to provide input toward improving IRS services.

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Letter From the Departing Chair

I first became interested in serving as a member of the Taxpayer Advocacy Panel around 2018. It wasn't until 2020 that I found the process of applying align with an opening for a member from my state, New Jersey. I applied and went through the process for what seemed like a very long time. Eventually, I received my letter announcing that I had been accepted and when to show up for my first meeting, together with some additional forms to fill out.

Like all of us, I went through that process and was onboarded as a member. Then there was the training, mentoring, reading of materials including what was happening on the Committee that I was assigned to, the Taxpayer Assistance Center (TAC) Improvements Committee. I can't say enough about the TAS TAP Employee assigned to be the Analyst for that committee. He is still serving in that capacity, so I won't mention him by name, but he knows how much I regard his counsel and guidance during my first year as a volunteer.

At our first Committee meeting for TAC, we were immediately immersed in the business of TAP. We had to elect a Chair and Vice Chair, then pass minutes from a meeting none of us "newbies" attended. Much to my surprise, no one stepped up for the Chair position, so I threw my name in the fray. Since I was the only candidate, I won.

In my second year, I ran for National Vice Chair and was fortunate enough to serve in that capacity, learning a lot about the importance of Outreach, Activity Reports and developing referrals for the IRS. In my third year, I was blessed with becoming the National Chair and learning just how seriously the IRS takes the efforts of TAP. From providing our TAP Members with the resources of Systemic Advocacy, Attorney Review, Focus Group meetings from the IRS Operating Divisions and so many more resources.

In both my second and third years, I was assigned to the Toll-Free Telephone Lines Committee. During those two years, we delivered TAP Volunteers that lead as National Chair and National Vice Chair in each of those years. Our committee members volunteered for additional assignments, went to Focus group meetings, and too many outreach activities to name. We could not accomplish what we did without the assistance and guidance from our TAS Analyst assigned to us. Nothing we asked was too much. Sometimes our ideas were "tempered" with patient guidance from this analyst. As happened earlier in this note, that Analyst still works at TAS so I will not be naming names. But she knows the level of esteem and gratitude I and our other members hold her in.

Along the way, I met some incredible, highly motivated, hardworking IRS employees who do us proud in their jobs providing guidance and advice, offering ideas and suggestions, and providing us with the resources we need to be a GREAT panel representing our taxpayers. I am happy to say that many of those folks will remain friends and I intend to remain in contact with them.

During my three years, I think the biggest change I saw was when Congress passed legislation allowing for major improvements to the IRS. Those changes have already begun to take shape. The IRS now offers Online Accounts for individuals who can see their Transcripts with a few mouse clicks and in seconds rather than months. Taxpayers can see notices and various other activities, upload documents, execute Powers of Attorney and more using this format. Recently, the IRS began having Businesses use the Online Account System. This is a major improvement for all taxpayers that will revolutionize how we the taxpayer interact with the IRS.

But that change could signal a change for TAP moving forward. TAP celebrated its 20 years of existence this past year. In that time, the committees have remained the same, and the IRS staff structure has increased but stayed the same format. During that period, there has been a new IRS Commissioner, the National Taxpayer Advocate came to her position a year before I joined TAP, a new director at TAS Systemic Advocacy, a new TAP coordinator from the IRS Wage and Investment Division, and a new Designated Federal Officer for TAP were named.

This is the right time; this is the right personnel, and the reasons could not be clearer as to why TAP should “refresh its image” by reinventing itself. Examples include:

In the old days, communicating with the IRS was done using paper and pen, or the Toll-Free Telephone Line. TAP has had a voice in the improvements to those areas since its beginning. But the IRS is moving to a new venue. Online accounts are sweeping over the IRS websites. Taxpayers are beginning to see and reap the benefits of those accounts.

The IRS now offers Online Accounts for individuals who can see their Transcripts with a few mouse clicks and in seconds rather than months. Taxpayers can see notices and various other activities, upload documents, execute Powers of Attorney and more using this format. Recently, the IRS began having Businesses use the Online Account System. This is a major improvement for all taxpayers that will revolutionize how we the taxpayer interact with the IRS. There will always be a need for telephone communication. But its role is diminished.

Maybe it’s time for two new committees to come to the fore. Online Accounts for Individuals and a second for Online Accounts for Businesses tied into the Tax Pro accounts for Tax Practitioners. That means two must retire or change, and I suggest Toll Free Phone Lines and Taxpayer Communications fold into these new roles.

The other committees also need to redress and redefine its opportunities. Some additional examples include:

Notices and Correspondence. The same notices and letters will be available using the online accounts. To me, that means that changing errors, inconsistencies, or deficiencies should be significantly easier. The Committee needs to take advantage of that speed of correction and address all the related letters in each sequence. The IRS has a list of all correspondence in each sequence. This list should be a part of every referral moving forward.

Forms and Publications. Each year, the IRS issues a release of new forms to be added and existing forms considering changes. TAP has never participated in the “public comment” portion of those considerations. To me, this seems like low hanging fruit. TAP should, through this committee, be a part of this process each year.

Taxpayer Assistance Center Improvements. This committee needs to spread its net further. Look at the IRS from a broader perspective. What other operations within the IRS assist taxpayers? The Tax Practitioner Hotline service comes to mind. They assist tax professionals who help taxpayers who generally are frustrated. The IRS Office of Professional Responsibility could be another good fit. Also consider the processing of paper tax returns and the tremendous resources (and major source of taxpayer frustration) could be addressed. Considering these other areas could be a reason to rename this committee.

Internal Communications Committee. This committee needs to be redirected and charged with looking at changes to or recommendations for new legislation. This is allowed by the existing TAP Charter. Rather than making a recommendation to an operating division, the Charter requires a submission of a referral in this category to be presented directly to the National Taxpayer Advocate.

The last committee for updating is **Special Projects.** There is no issue that comes before the TAP that doesn’t fit into one of the other committees. This committee needs to be eliminated and the resources for it spent on other committees.

It is my hope that TAP in the future considers some of these suggestions. Remember, the IRS is changing in a HUGE way! So should TAP.

Respectfully,



Dr. Gene Lillie, EA, MSAC – Tax D.tax
Taxpayer Advocacy Panel 2021-2023

TAP Vision and Mission Statement

The volunteer members of TAP listen to taxpayers, identify taxpayer issues, and make recommendations for improving IRS service and customer satisfaction. The mission is to partner with the IRS and continuously look for ways to improve IRS service to taxpayers.

TAP provides the taxpayer perspective on critical tax administrative programs and helps identify grassroots issues through outreach. TAP also provides opportunities to gather independent taxpayer comments and suggestions regarding IRS service, customer satisfaction, and process improvements. TAP has direct access to the appropriate operating divisions to ensure recommendations are considered. TAP's scope focuses primarily on issues that fall within the authority of the Wage and Investment and Small Business/Self-Employed Divisions of the IRS.



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Introduction to the Taxpayer Advocacy Panel

TAP is an independent advisory committee that operates under the auspices of the Federal Advisory Committee Act. This act ensures panel advice and recommendations are objective and accessible to the public. From an administrative perspective, TAP is accountable to the Department of the Treasury (Treasury), the IRS, and the National Taxpayer Advocate. The Taxpayer Advocate Service (TAS), an independent division within the IRS, provides essential funding, technical, administrative, and clerical support to TAP.

Treasury was the driving force in creating TAP in 2002 based on a review of IRS advisory committees. This panel, which was originally named the Citizen Advocacy Panel, operated in only ten states. After reviewing its contributions, Treasury recommended that the panel be expanded nationwide and renamed the Taxpayer Advocacy Panel.

TAP members are drawn from a nationwide pool of citizen volunteers, with at least one member and alternate from each of the 50 states; Washington, D.C.; Puerto Rico; and a member to represent U.S. citizens living and working abroad. Each year, approximately one-third of the TAP members rotate off the panel and must be replaced. New member recruitment is conducted early each year and is widely advertised in local and national media. Potential members are screened and interviewed by existing panel members and IRS staff. They also undergo a thorough background check. The final list of candidates is forwarded through the Commissioner of Internal Revenue to Treasury for approval and appointment.

Before introducing you to the 2023 work and accomplishments of TAP, the members wish to acknowledge and thank the TAS TAP staff for their talent and commitment. Because of their dedication to the taxpaying public, TAP volunteers can accomplish the mission of elevating taxpayers' interests to the IRS.



TAP members
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nationwide pool of
citizen volunteers.

The Taxpayer Advocacy Panel by Location

Treasury authorized TAP to have up to 75 volunteer panel members for 2023. Appointed members serve a three-year term from December 1 through November 30. Every effort is made to name at least one alternate member per state. Should a member be unable to complete his or her appointment or choose to resign from TAP, an alternate member may replace him or her during the year or at the start of the next TAP year.

The list of members in Appendix A at the end of this report may exceed the number of Treasury-authorized members listed in Figure 1 due to resignations and other changes in membership during a TAP year.

Figure 1, Treasury Authorized TAP Members

STATE	MEMBER(S)	STATE	MEMBER(S)	STATE	MEMBER(S)
Alabama	1	Louisiana	1	Oklahoma	1
Alaska	1	Maine	1	Oregon	1
Arizona	1	Maryland	1	Pennsylvania	3
Arkansas	1	Massachusetts	2	Puerto Rico	1
California	5	Michigan	1	Rhode Island	1
Colorado	1	Minnesota	1	South Carolina	1
Connecticut	1	Mississippi	1	South Dakota	1
Delaware	1	Missouri	2	Tennessee	2
Florida	2	Montana	1	Texas	4
Georgia	2	Nebraska	1	Utah	2
Hawaii	1	Nevada	1	Vermont	1
Idaho	1	New Hampshire	1	Virginia	1
Illinois	2	New Jersey	1	Washington	1
Indiana	1	New Mexico	1	Washington, D.C.	1
International	1	New York	5	West Virginia	1
Iowa	1	North Carolina	1	Wisconsin	1
Kansas	1	North Dakota	1	Wyoming	1
Kentucky	2	Ohio	2		

TAP 2023 Project Committee Accomplishments

Project Committee Organization

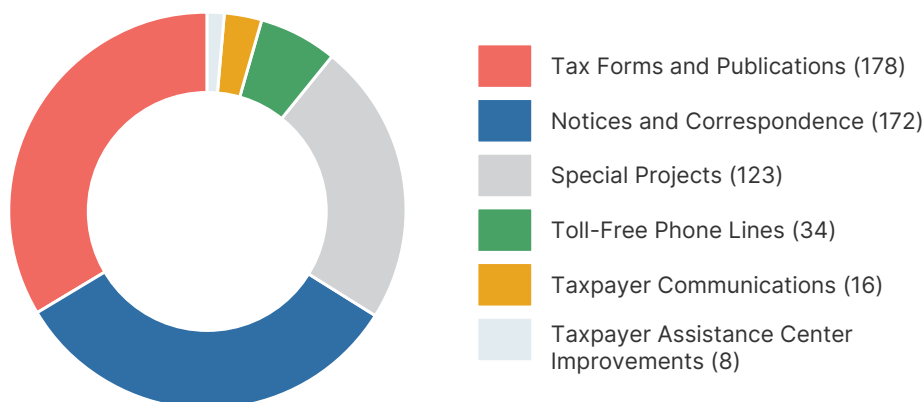
TAP consists of six core customer-focused project committees. The committees worked on projects identified and defined by the TAP Joint Committee and IRS program executives. Each committee was similar in size and consisted of members from around the country. The project committees worked with the IRS to define problems and develop referrals with recommendations to address the topics. TAP also addressed ad hoc and grassroots issues and made recommendations to the IRS for changes. The IRS values the outside perspective provided by the diversity of backgrounds, experiences, and thinking of the TAP members, which may lead to fresh approaches not apparent to IRS staff.

The TAP Outreach and Internal Communications Committees worked on products used in 2023 by TAP for internal TAP business as well as for interaction with taxpayers. This included publishing the monthly TAP Newsletter, updating outreach materials, and setting procedures to respond to issue submitters to inform them of the status of their issue.

TAP Submitted 531 Recommendations to the IRS

The six core project committees submitted 31 referrals to the IRS for consideration during the 2023 TAP year. These referrals contained 531 recommendations to the IRS.

Figure 2, 2023 TAP Recommendations Submitted to the IRS by Committee



Recommendations to the IRS may be adopted, partially adopted, considered, or not adopted. TAP recommendations may be rejected based on policy, staffing, or budget concerns. A recommendation that is not adopted may be resubmitted for reconsideration if there is additional information that might impact the IRS’s decision. Regardless of whether a recommendation is adopted, the very fact TAP exists to make those recommendations to the IRS provides a level of accountability in the mind of the public and is important to the integrity of the process.

Figure 3, 2023 TAP Recommendations Submitted to the IRS by Outcome

2023 SUBMITTED RECOMMENDATIONS	
Adopted	2
Partially Adopted	1
Considered	3
Resolved Prior to Elevation	2
Not Adopted	4
Awaiting IRS Response	519
Total	531

Figure 3 shows the status of TAP recommendations as of December 31, 2023. The statuses may change depending on if TAP members accept or rebut the IRS responses before they are closed out.

Figure 4, TAP Recommendations With IRS Responses Received and Closed in 2023

RECOMMENDATIONS RECEIVED AND CLOSED IN 2023			
	Prior Year(s)	2023	Total
Adopted	62	2	64
Partially Adopted	8	1	9
Considered	11	3	14
Not Adopted	64	4	68
Total	145	10	155

Of the 155 recommendations to which the IRS has responded and which were closed by TAP in 2023, 47 percent were adopted in whole or in part, which will result in improved service to taxpayers.

Figure 5, TAP Recommendations – Adopted by the IRS in 2023

ADOPTED RECOMMENDATIONS	
Issue 69169, Speak Up Brochures	
TAP Recommendation	IRS Action Response Explanation
<p>IRS Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators (issued in November 2022), includes a list of additional web resources.</p> <p>TAP Recommendation: The IRS add a hyperlink to the Taxpayer Advocacy Panel website (ImproveIRS.org) to Publication 5683.</p>	<p>Stakeholder Partnerships, Education, and Communication (SPEC) has completed its revisions to Publication 5683 for the 2024 filing season. The link to Publication 3753 will be added to Publication 5683 for the 2025 filing season.</p>
<p>IRS Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators (issued in November 2022), includes a list of additional web resources.</p> <p>TAP recommendation: The IRS add a link to Publication 3753, If you want to improve the IRS – Speak Up, to Publication 5683.</p>	<p>SPEC has completed its revisions to Publication 5683 for the 2024 filing season. The link to Publication 3753 will be added to Publication 5683 for the 2025 filing season.</p>

Figure 6, TAP Recommendations – Partially Adopted by the IRS in 2023

PARTIALLY ADOPTED RECOMMENDATIONS	
Issue 53181, CP80 notice, which states, “We credited payments and/or other credits to your tax account for the tax period shown on your notice.”	
TAP Recommendation	IRS Action Response Explanation
<p>The issue with the CP80 notice involves the potential loss of a credit if a tax return is not filed or if the relevant authorities are not contacted as instructed by the notice.</p> <p>Our recommendation is to highlight this critical information by making the statement bold. This would draw attention to the fact that inaction could result in the loss of the credit. The use of bold text serves as a visual cue, emphasizing the importance of the message and urging the reader to take the necessary action.</p> <p>Adding bolded text to this statement would bring emphasis to the fact that by not responding to the notice the taxpayer could lose their credit.</p>	<p>In the response, the IRS mentioned that the sentence has been emphasized by changing its location in the document. In the revised version, this sentence is now positioned higher up in the notice, around the middle of the page.</p>

Figure 7, TAP Recommendations – Not Adopted by the IRS in 2023

NOT ADOPTED RECOMMENDATIONS	
Issue 53484, CP503 Balance Due – Second Notice	
TAP Recommendation	IRS Action Response Explanation
<p>The issue here is the absence of a current phone number in the reference section of the CP503 document or webpage. The absence of a phone number could potentially hinder communication or cause inconvenience for users trying to reach out to the IRS.</p> <p>Our recommendation is to include a toll-free number in the box located at the top-right corner under the “For your reference” section. This aligns with the information provided on the website, which states that the toll-free number should be located at the top of the notice. By implementing this change, the IRS can enhance user experience and ensure consistent information across different platforms.</p>	<p>In the response, the IRS mentioned the CP503 landing page has been revised to match the latest version of the notice. It now includes a statement encouraging users to contact the IRS via a toll-free number if they disagree with the notice.</p>
<p>The issue here involves the lack of information about alternative payment options for resolving the tax balance owed, other than paying the full amount.</p> <p>Our recommendation is to add more information about the available payment alternatives. Specifically, under the paragraph that begins with, “When you pay by check...”, we recommended inserting the following sentences: “Can’t pay in full right now? Pay as much as you can and set up a monthly payment plan online at IRS.gov/opa. To learn about your other options, visit IRS.gov/payments under the topic ‘Need More Time Pay.’”</p> <p>The Notices and Correspondence Committee believes that consolidating this information in one area would be more beneficial for taxpayers, as it would provide a clearer understanding of the available options for resolving their tax obligations.</p>	<p>In the response, the IRS mentioned the referenced text is now located under the “Additional Information” section in the latest version of the CP503 notice.</p>
<p>The issue with the CP503 notice is the use of the past tense “owed” when referring to an amount that the taxpayer still owes. This could potentially lead to confusion.</p> <p>Our recommendation is to use the present tense “owe” to accurately reflect that the taxpayer still has a balance to pay. Clear and accurate communication can help decrease confusion and ensure that the taxpayer understands their obligations.</p>	<p>In the response, the IRS thanked the Notices and Correspondence Committee for this feedback.</p>

NOT ADOPTED RECOMMENDATIONS

TAP Recommendation	IRS Action Response Explanation
<p>The issue here is to improve the layout of the CP503 notice that includes a QR code for online account access. Here’s a summary of the issue: The current placement of the QR code next to the section “For explanation of your penalties and information” is causing confusion for the taxpayer.</p> <p>Our recommendations:</p> <p>Move the QR code under the “Additional information” heading. This would make it clear that the QR code is separate from the penalties and information section.</p> <p>Change the sentence under the QR code to: “Scan here to create or login to your online account.” This provides clearer instructions for the taxpayer on what action to take with the QR code.</p> <p>By implementing these changes, the notice should provide clearer communication regarding the taxpayer’s account and reduce potential confusion. Remember, effective design is all about making information easily accessible and understandable to the user.</p>	<p>In the response, the IRS thanked the Notices and Correspondence Committee for this feedback. The most current version of the CP503 notice includes multiple QR codes, which are positioned to coincide with the applicable section referenced in the notice.</p>

Project Committee Chair Reports

Notices and Correspondence Committee

Chair

Kristin Gentile-White, Arizona

Members

Steven Sklar, New York (Vice Chair)

Jason Brinkley, Texas

Cheryl Crowe, Delaware

Aissata Diaby, Pennsylvania

Manuel Dominguez, Missouri

Steven Hoffman, Massachusetts

Shelley McCracken-Rania, Indiana

Designated Federal Officers

Cedric Jeans, Chief TAP East, Tennessee

Robert Rosalia, Acting Chief TAP East, New York

IRS Program Owners

Small Business/Self-Employed

Wage and Investment

TAP Staff

Kelvin Johnson, Program Analyst, Louisiana

Kevin Brown, Management Assistant, Washington, D.C.



The Notices and Correspondence Committee reviews and addresses IRS notices that are unclear or notices that could cause confusion for the taxpayer.

Committee Work Scope and Recommendations

The Notices and Correspondence Committee (NCC) reviews and suggests improvements to IRS notices and correspondence. On an annual basis, many of these IRS notices find their way into the hands of millions of taxpayers living in the United States and abroad.

The NCC members begin by screening thousands of issues during monthly or quarterly Screening Subcommittee meetings. The issues to screen come from taxpayers, the IRS, or from other TAP committee members. Through our screening work, the NCC observed a trend – that taxpayers’ primary frustration with the IRS stems from the IRS’s inability to properly staff the toll-free phone lines with IRS employees capable of resolving taxpayers’ issues and concerns in an efficient and expeditious manner.

To ease taxpayers’ primary frustration with the IRS, the NCC strongly suggests that the IRS encourage taxpayers to create online accounts at IRS.gov. However, to promote usage, the IRS must make online accounts worth establishing – the IRS must post *all* pertinent information to the taxpayer accounts – including but not limited to all letters, notices, correspondence, tax returns, and returned mail, including the sent and received dates of letters, notices, and other correspondence.

The NCC recommends that the IRS include the following taxpayer online account alert language at the top center of all notices and correspondence:

TAXPAYER ONLINE ACCOUNT – Taxpayers can create and access taxpayer online accounts. Please go to IRS.gov, select “Sign into your Online Account” to get started.

In addition to screening taxpayers’ suggestions, grassroots suggestions, and committee member suggestions, the IRS tasked the NCC with reviewing and suggesting improvements to the “most confusing IRS Notices and Correspondence.” The NCC accepted the challenge and sought out the ten most confusing IRS notices and items of correspondence. To the NCC’s surprise, the NCC quickly compiled not ten, but close to 100, of the IRS’s most confusing notices and items of correspondence (including follow-up notices and correspondence, and related notices and correspondence). Our NCC members began the TAP year motivated by our passion and enthusiasm to improve the IRS. As the 2023 TAP year concludes, the NCC still has many notices and items of correspondence to review and endless recommendations to submit.

Our NCC members also participated in many other TAP activities this year, including the Internal Communications Committee, the TAP ad hoc Bylaws Committee, focus groups, annual conferences, and the IRS Nationwide Tax Forums. Our outreach activities included many events with our Local Taxpayer Advocates, local small business associations, and IRS stakeholders.

The following issues were elevated to the IRS for consideration:

- **Issue 52479: CP503** – The IRS sends taxpayers a CP503 notice when taxpayers have a balance due. The NCC recommended five simple improvements, including adding a toll-free number to the top right corner of page one; clearly stating that taxpayers have payment options other than paying in full immediately; and moving the QR code to a more appropriate location on the notice. We submitted our recommendations to the IRS in September 2023 and are awaiting the IRS’s response.

- **Issue 53181: CP80** – The IRS sends the CP80 notice to taxpayers who have a tax payment on their account for a particular tax year, but the IRS has not received the taxpayer’s corresponding tax return. The CP80 lacked clear language to explain two different scenarios: (1) the IRS misplaced the filed return, or (2) the taxpayer failed to file the return. Either scenario resulted in no tax return being processed. The NCC recommended adding language to clarify these two possible scenarios and to clearly explain that the taxpayer must send (or resend) the return for the IRS to process and apply the tax payments.

The IRS quickly responded that several of our recommendations were resolved prior to receiving our committee’s recommendations. The IRS also took under consideration two of our committee’s suggestions: (1) that the IRS explain why a tax payment and a tax return, sent together, would be separated and (2) the NCC’s uniform and consistent recommendation alerting taxpayers of their ability to create an online account. However, these items will remain under consideration with the IRS until September 30, 2026.

The IRS partially adopted our suggestion to state in clear terms that if the taxpayer fails to respond, the taxpayer may lose this tax payment if not claimed within the statutory period. Our committee chose to close this issue and await the September 2026 implementation.

- **Issue 63395: CP2000** – Annually, the CP2000 notice is the most widely disseminated IRS notice. The IRS sends this Notice of Proposed Changes to taxpayers when income reported on the taxpayer’s return does not match what third parties reported to the IRS. Currently, the IRS uses two versions of the CP2000 – one with a QR code and one without a QR code. Each version of the CP2000 contains a Response Form. In conjunction with the CP2000, the IRS uses “insertable paragraphs” to explain the IRS’s proposed changes. The NCC reviewed both versions of the CP2000, both versions of the Response Form, and over 30 “insertable paragraphs,” collectively referred to as the “CP2000.”

The IRS sends the CP2000 notice to taxpayers to detail the proposed changes to the taxpayer’s filed return, usually leading to an increase in tax liability. On the CP2000, the IRS lists what the taxpayer reported versus what third parties reported and then the numerical difference. Based on this numerical difference, the IRS calculates and proposes what generally is an increase in tax, interest, and penalties. The CP2000 includes options to accept all the changes, accept some of the changes, or dispute the proposed changes. The notice also explains how to pay the proposed liability, if accepted or partially accepted.

The current CP2000 is lengthy, inconsistent, and confusing. Most taxpayers are confused by the proposed changes, confused by the insertable paragraph explanations, and confused as to how to respond – whether the taxpayer chooses to pay the proposed amount, set up an installment plan, or dispute the proposed changes.

The NCC spent two years reviewing, discussing, and editing our CP2000 recommendations. The NCC also sought guidance from an IRS subject matter expert. In October 2023, the NCC submitted 96 recommendations to the IRS to improve the CP2000.

The NCC also found that CP2005, CP2057, and CP2501 are closely related to CP2000. In 2023, the NCC began reviewing these letters. In 2024, the NCC will submit recommendations to the IRS so that all CP2000-related documents are disseminated with consistent, coherent, and concise direction to taxpayers.

- **Issue 68190: LTR 4314C** – The IRS sends LTR 4314C to taxpayers who originally underreported income or tax due but then provided additional information to the IRS. The IRS sends LTR 4314C notifying taxpayers that the IRS needs more time to review and process their additional information. LTR 4314C does not effectively communicate how taxpayers can pay the amount due or that interest will continue to accrue while the IRS reviews and processes the taxpayer’s response. The NCC recommended that the IRS clarify this vague language, clean up grammar, and address other potentially confusing and inconsistent language. Finally, the NCC recommended the addition of our uniform and consistent recommendation alerting taxpayers of their ability to create an online account.
- **Issue 68461: LTR 4883C and LTR 6330C** (potential identity theft (IDT) during original processing) – The IRS sends LTR 4883C or LTR 6330C to taxpayers when a questionable return may have been filed using their Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN), or when the IRS believes IDT occurred. The letters direct taxpayers to call the IRS to verify their identity and tax return. However, the letters can cause taxpayers fear and panic, even if they were not actually the victim of IDT. The NCC recommended the IRS clarify the reason for the letters and recommended changes to alleviate unnecessary fear and panic. Our recommendations focused on separating the issues of IDT versus questionable returns, explaining the Taxpayer Protection Program’s purpose, and softening inflammatory and possibly incorrect language that leads taxpayers to assume they are victims of IDT. Finally, we recommended (1) including clear instructions regarding IDT and how taxpayers can obtain copies of the required documents needed for IRS verification and (2) including a QR code to replace one to two pages of proactive and/or remedial IDT steps.
- **Issue 68350: LTR 5071C and LTR 6331C** (potential IDT during original processing with online option) – The IRS sends LTR 5071C or LTR 6331C to taxpayers when a questionable return may have been filed using their SSN or ITIN, or when the IRS believes IDT occurred. The letters direct taxpayers to verify their identity and tax return online through the ID Verify service. The letters can cause taxpayers fear and panic, even if they were not the victim of IDT. The NCC recommended the IRS clarify the reason for the letters and recommended changes to alleviate unnecessary fear and panic. Our recommendations focused on separating the issues of IDT versus questionable returns, explaining the Taxpayer Protection Program purpose, and softening inflammatory and possibly incorrect language that leads taxpayers to assume they are victims of IDT. Finally, we recommended (1) including clear instructions regarding IDT and how taxpayers can obtain copies of the required documents needed for IRS verification and (2) including a QR code to replace one to two pages of proactive and/or remedial IDT steps.

- **Issue 52425: CP12 and Other Closely Related CP12E, CP12F, CP12G, CP12N, CP12U Notices (CP12 Series)** – The IRS issues a notice in the CP12 series to notify taxpayers when the IRS finds an error on a taxpayer’s return resulting in an overpayment. IRS notices and correspondence may create fear; however, the CP12 series notices provide good news. The NCC’s recommendations focused on adding the word “please,” clarifying that the error the IRS found was favorable to the taxpayer, specifying the error(s), and correcting general formatting issues.
- **Issue 64824: CP13** – The IRS sends a CP13 notice to taxpayers who erred in computing tax credits. The information in the CP13, when compared to the information on IRS.gov, appears inconsistent and could cause confusion. The NCC recommended changes to rectify these inconsistencies and to clarify other potentially confusing guidance.
- **Issue 66990: Excessive Inserts and Stuffers** – During 2023, the NCC received a request from the IRS’s Customer Assistance, Relationships, and Education (CARE) office regarding excessive inserts and stuffers. A subject matter expert explained the issue and CARE’s recommendations. CARE compiled a list of all letters and notices and the corresponding inserts and stuffers for each letter or notice, then ranked the letters or notices for the NCC’s comment. The NCC reviewed the top ten letters or notices and the respective inserts and stuffers. We provided recommendations on which inserts and stuffers to remove. In 2024, the NCC will review additional letters and notices on the CARE subject matter expert’s list.

Other Activities and Achievements

The committee addressed the following referrals submitted in 2022 and on which the IRS responded in 2023:

- **Issue 53485: LTR 2273C, Installment Agreement Accepted** – The IRS issues LTR 2273C when the IRS accepts the taxpayer’s installment agreement (IA). Within LTR 2273C, the IRS explains the terms of the accepted IA. The NCC began our review in March 2022 and submitted our two recommendations to the IRS in November 2022, recommending the IRS use a new letter format and include the taxpayer online account alert in the top center of page one. The IRS responded that the NCC reviewed an outdated LTR 2273C. The IRS did not adopt our format change recommendation nor our taxpayer online account alert recommendation.

In fall 2023, the NCC rebutted the IRS’s not-adopt of the taxpayer online account alert by including a condensed version of the NCC’s uniform and consistent recommendation to alert taxpayers of their ability to create an online account.
- **Issue 57391: LTR 1962C, Direct Debit Installment Agreement (Form 433-D) Granted/ Revised** – The IRS issues LTR 1962C to taxpayers in response to their request for a direct debit IA. The NCC submitted recommendations to the IRS in 2022, focusing on formatting issues and grammar, clarifying the taxpayers’ next steps, instructing taxpayers how to update their information during the duration of their IA, and alerting taxpayers to their ability to create online accounts. During Fall 2023, the IRS responded to our 11 recommendations, not adopting all 11 recommendations.

The NCC rebutted the IRS not-adopt of the taxpayer online account alert by including a condensed version of the NCC’s uniform and consistent recommendation to alert taxpayers of their ability to create an online account.

- **Issue 58801: LTR 3127C, Revision/Reinstatement to Installment Agreements and User Fee Adjustments** – The IRS sends LTR 3127C to notify taxpayers of revisions to or reinstatement of an IA. During 2022, the NCC reviewed LTR 3127C and recommended removing unnecessary, confusing information and cleaning up the letter format. During 2023, the IRS responded to our 15 recommendations, not adopting most of our recommendations, and making note that the NCC did not review the latest version of LTR 3127C. At the time of our 2022 review, the NCC did use the most current version of LTR 3127C. However, while waiting approximately one year for the IRS to respond, LTR 3127C was revised.

The NCC rebutted the IRS not-adopt of several recommendations, including adding our condensed version of the taxpayer online account alert, transparency in the Collection Statute Expiration Date, and search bars on IRS.gov that yield results. We look forward to the IRS’s response to our committee’s rebuttal.

- **Issue 63526: IR2022-170** – On October 4, 2022, the IRS issued IR2022-170 to explain what steps the IRS is taking “...to improve how taxpayers interact and communicate with the IRS by revising their initial contact letters.” The NCC requested two improvements to IR2022-170 to (1) add a link to [improveirs.org](https://www.improveirs.org) for taxpayers to submit suggestions on how to improve the IRS and (2) add our committee’s uniform and consistent recommendation alerting taxpayers of their ability to create an online account.

The IRS responded, not adopting both recommendations. In Fall 2023, the NCC rebutted the IRS not-adopt of the taxpayer online account alert by including a condensed version of the NCC’s uniform and consistent recommendation to alert taxpayers of their ability to create an online account.

- **Issue 53484: LTR 3030C** – The IRS sends LTR 3030C to taxpayers when the IRS adjusts the taxpayer’s account. The NCC submitted six recommendations to the IRS in 2022. Our recommendations included: adding the alert to create a taxpayer online account; adding a detailed balance section showing payments received, including the application of received payments to principal, interest and penalties, the newly accrued interest and penalties, and the current balance due; and other general formatting recommendations.

The IRS responded, not adopting all six recommendations. The NCC rebutted every not-adopt and resubmitted our six recommendations. The IRS responded to our rebuttal, not adopting the same six recommendations, referring the NCC to the [IRS Inflation Reduction Act Strategic Operating Plan](#). The NCC then voted to close Issue 53484.

- **Issue 51423: CP504 and CP504B** – The NCC recommended the IRS add direct phone numbers to these notices to reduce calls to the general IRS phone number.

The IRS did not adopt the recommendation, and the NCC rebutted, suggesting that the IRS direct future funds to address the taxpayer issue when calling the IRS for assistance. When funds become available, the IRS should prioritize the capability to add a callback feature to reduce taxpayer frustration when calling the IRS.

Ongoing Work

The NCC will continue work on the following issues in 2024:

- **Issue 68460: CP22A, Along With Closely Related CP22E, CP22H, and CP22I Notices (CP22 Series)** – If a taxpayer sends the IRS additional information relevant to a particular tax year/tax return and the IRS accepts the additional information, the IRS adjusts the taxpayer’s account. The IRS then sends one of the CP22 series of notices to the taxpayer, confirming the changes and the additional amounts owed. The NCC is reviewing the CP22 series after taxpayers raised concerns about why the IRS changed the amount due, options available to the taxpayer after the IRS accepts the changes, and what penalties the IRS imposed or will impose if a taxpayer fails to or cannot pay the total amount due.

The NCC will submit our CP22 series recommendations during 2024.

- **Issue 52362: CP14H and CP14I (CP14 Series)** – The IRS issues a CP14 notice when taxpayers owe \$5 or more due to errors other than mathematical errors. The CP14 series of notices is confusing to taxpayers because the CP14 series only communicates to taxpayers that they owe money but may not adequately explain why or how the taxpayer made the error.

The NCC will submit our CP14 series recommendations during 2024.

- **Issue 68681: CP05** – The IRS sends taxpayers a CP05 notice to request supporting documentation to justify the amounts reported on their return. The CP05 is not taxpayer-friendly or helpful. Instead, the CP05 is demanding and threatening. The CP05 does not clearly communicate why the IRS needs supporting documentation or what specific elements must be included on each piece of supporting documentation. The NCC will focus our recommendations on toning down the threatening and demanding theme of the CP05 while also recommending accurate descriptions of the requested information.

The NCC will submit our CP05 recommendations during 2024.

- **Issue 68462: CP2501, CP2005, CP2006, and CP2057** – These notices are closely related to the CP2000. In this series of notices, the IRS confirms whether, in response to the CP2000, the IRS received or did not receive a taxpayer’s correspondence. These notices then inform the taxpayer that (1) the IRS closed the inquiry, (2) the IRS is still researching the inquiry, (3) the IRS needs additional information, or (4) the taxpayer needs to file an amended return. Many standard paragraphs throughout this series of notices are inconsistent or unclear.

The NCC finished our review and will submit our recommendations to the IRS during 2024.

- **Issue 68463: CP504, CP504B, and CP504J** – The CP504 series includes three notices. The IRS sends taxpayers a notice in this series if they have not paid the amount due. With each notice in this series, the IRS’s warnings escalate and can confuse taxpayers who are attempting to comply but do not understand how to comply or do not know where to turn for assistance. The NCC reviewed this series of notices for clear, concise, and consistent content.

The NCC will submit our recommendations during 2024.

- **Issue 68069: CP25** – The IRS sends a CP25 notice if a taxpayer’s reported estimated tax payments, credits applied from other years, or payments with an extension do not match the IRS’s records. The CP25 causes taxpayers to either (1) panic because additional taxes are owed or (2) feel joy because the error benefits the taxpayer. However, the IRS does not explain where the error originated.

The NCC is currently reviewing the CP25 and will submit our recommendations during 2024.

Issues Under Consideration for 2024

These issues will be evaluated in calendar year 2024:

- **Issue 66432: CP565** – The IRS sends a CP565 notice to notify a taxpayer of their ITIN number and to confirm that the listed ITIN number is valid. Through our screening activities, we received several systemic taxpayer recommendations to cross-reference the taxpayer’s prior ITIN. Many taxpayers with ITINs are on high alert for scams and question the integrity of the CP565.

The NCC will focus on communicating the integrity of CP565 by assuring taxpayers that the IRS really did send this notice.

- **Issue 68464: CP49** – The IRS sends a CP49 notice to taxpayers, notifying them that the IRS applied an overpayment for a particular year to an unpaid balance from a prior year. The CP49 is confusing to taxpayers because the amount applied does not reflect the reduction in the last known or reported balance.

The NCC will focus on expanding the Billing Summary to include the starting balance of the unpaid balance, the interest and penalties accrued, the application of the overpayment, and the current unpaid balance due.

Special Projects Committee

Chair

Donna Patterson, Washington

Members

Rita Green, Tennessee (Vice Chair)

Shequeila Birdsong, New York

Kimberly Fox, Florida

Steven Hall, New York

Rebecca Lammers, International (London)

Jared Lefevre, Montana

Rene Tiongquico, Washington, D.C.

Designated Federal Officers

Cedric Jeans, Chief TAP East, Tennessee

Robert Rosalia, Acting Chief TAP East, New York

IRS Program Owners

Small Business/Self-Employed

Wage and Investment

TAP Staff

Antoinette Ross, Program Analyst, Washington, D.C.

Kevin Brown, Management Assistant, Washington, D.C.

The Special Projects Committee works issues that affect international taxpayers, identity theft issues, and issues that don't specifically fit under the jurisdiction of the other committees.



Committee Work Scope and Recommendations

The Special Projects Committee (SPC) addresses issues that are outside of the responsibilities of the other established TAP Project Committees. Our work includes, but is not limited to, issues regarding e-services, identity theft, and tax issues impacting citizens living abroad (international). The work is divided amongst Subcommittee I and Subcommittee II for more detailed review and to develop referrals when deemed appropriate.

The first full TAP face-to-face meeting since 2019 was held in May 2023. A few pearls of wisdom were captured to be added and shared when doing outreach activities. The Washington, D.C. Local Taxpayer Advocate provided an eFax number taxpayers may use instead of mailing Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order). The [IRS Strategic Operating Plan](#) (SOP) was reviewed with callouts to the top initiatives of the 42 total initiatives included in the SOP (1.1, 1.2, 1.4, 1.6, 1.11, and 2.3), and we were briefed about an IRS plan to employ United Parcel Service (UPS) stores to validate the identity of taxpayers.

The following referrals were elevated to the IRS for consideration:

- **Issue 41535: Tax Practitioners Revealing Personally Identifiable Information** – The subcommittee identified two recommendations that the IRS request the Practitioner Tax Identification Number and/or the Electronic Filer Identification Number of the tax return preparer versus a Social Security number (SSN) if there is a power of attorney on file. The tax return preparer’s identity can be verified using this information during any phone interaction or in the Tax Pro Account.
- **Issue 59522: International Phone Apps** – A big win from a 2022 referral was the IRS agreeing to adopt and implement a callback feature for domestic toll-free phone lines. However, the IRS toll-free numbers are still problematic for international taxpayers. The toll-free numbers are not free to international callers, and the wait times are expensive. Providing a callback feature for international taxpayers will help reduce call volume and cost to the taxpayers.
- **Issue 63676: Provide IRS Customer Service Options at Embassies and Consulates** – There is currently no face-to-face assistance available for international taxpayers. The SPC identified six recommendations to improve the customer experience for this taxpaying community. A former recommendation had been shelved because of funding. The SPC reviewed and submitted this referral now that there is proper funding for the IRS SOP.
- **Issue 63760: Retrieve the Identity Protection PIN** – It was shared that the CP01A notices that are mailed between October and December of the prior year with a taxpayer’s new Identity Protection Personal identification Number are not reaching international taxpayers. We requested a 1-800 number that is now in place and also requested local Low Income Taxpayer Clinic (LITC) offices be reopened at attachés in Canada, Japan, and London.

There are eight additional recommendations that address educating the international community, including updates to Form 15227, Application for an Identity Protection Personal Identification Number, and elimination of the income limits.

- **Issue 64665: Allow Amended Returns to Use Direct Deposit** – Since 2021, electronically filed amended returns (Forms 1040-X) allow refunds to be direct deposited; however, paper-filed amended returns do not. We made two recommendations to enable direct deposit of refunds from paper amended returns and a second critical request to allow the same capability for our international taxpaying community to track amended returns using the Where’s my Amended Return? tool.

- **Issue 66194: Form 1099-K, Payment Card and Third-Party Network Transactions** – The TAP Staff assigned review and consolidation of the Form 1099-K changes to the SPC. The committee held several meetings, and in collaboration with the Tax Forms and Publications Committee, identified 31 recommendations. The first recommendation was to postpone the Form 1099-K changes another year to ensure that proper education, training, and communication were in place for all taxpayer communities. While the IRS reviewed this referral, they decided to revisit this issue in tax year 2024.
- **Issue 68153: Estate and Gift Tax** – The committee reviewed Forms 706, 709, and eight associated schedules and instructions. A total of 63 recommendations were made to enable Free File Fillable Forms (FFFFs), simplify wording, develop glossaries for each form, and provide electronic pop outs where appropriate to connect all documents.
- **Issue 68581: Expand Volunteer Income Tax Assistance, Tax Counseling for the Elderly, and Low Income Taxpayer Clinic Program Services for International Taxpayers** – The SPC had six recommendations related to expanding the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) and LITC programs.

The VITA/TCE programs include international certification. However, there are limited services to support qualifying international taxpayers. The IRS Stakeholder, Partnerships, Education, and Communication offices should encourage existing VITA/TCE programs/partners to offer international taxpayers support via a virtual tax preparation service. To better serve taxpayers living abroad, the IRS needs to highlight existing virtual VITA/TCE services for international taxpayers on the IRS website, expand VITA/TCE virtual and international services, and search for appropriate partners to open these programs internationally.

Additionally, finding an LITC program internationally is problematic, given that IRC § 7526(b)(2) limits those clinics to programs at accredited law, business, and accounting schools. However, there should also be a process to create an LITC service for international taxpayers.

To further expand these programs, the IRS should develop campaigns to find partners suitable to become VITA/TCE and LITC program providers at international sites that offer taxpayers options to meet face-to-face. We also recommend that the IRS list these organizations and locations on the IRS website in all the appropriate places where international taxpayers can learn more.

- **Issue 68951: Increase Transparency of the IRS Strategic Operating Plan Project Roll Out**

To ensure transparency, TAP would like frequent updates on projects and programs underway with the IRS to:

- Provide monthly updates on any changes in prioritization of TAP referrals and projects in progress.
- Provide a quarterly update of any funding approvals and changes.
- Provide upcoming programs/projects to be released/launched in the next 90 days.
- Identify projects on hold and/or deprioritized.

We believe with this measure in place, TAP members will be better informed of the IRS tax system.

Other Activities and Achievements

The committee conducted an ad hoc meeting on August 17, 2023, to review feedback from all TAP members and initiate work on the referral for updates on Form 1099-K and its instructions. A key recommendation from that meeting was to postpone the launch of new reporting thresholds for Forms 1099-K for another year to educate and inform all taxpayers of the changes as well as lessen the respective impact on taxpayers' personal and business transactions.

Additionally, the SPC Chair met with TAS representatives on an IRS Form 1099-K team to gain additional clarity and share feedback about the Form 1099-K changes. The committee was tasked with consolidating all TAP feedback on Form 1099-K.

Other notable outreach from the committee included an SPC member attending the IRS Nationwide Tax Forum in Washington, D.C., and highlighting the Secure 2.0 changes that will be launched later. The committee also repurposed their monthly subcommittee meetings to host two forums focusing on two of the Most Serious Problems encountered by taxpayers, as identified in the National Taxpayer Advocate's [2023 Annual Report to Congress](#): identity theft and international taxpayers.

The Chair and Vice Chair of the SPC participated in the TAP ad hoc Bylaws Committee and the Appeals Process focus group.

- **Issue 48336: Electronic Filing of Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualifying Election Fund** – After discussion, a recommendation was made to the IRS to make this form an FFFF.
- **Issue 58722: Misleading Words on Extension Filing Versus Paying the Tax Bill** – While reviewing this issue, the IRS made updates to the website, which resolved all open issues. No further action was needed, and this proposal was dropped.
- **Issue 60606: Check Tracking System** – After review of this public submittal, the subcommittee decided to drop this recommendation as it was not a viable option. There is also a cost associated with changing the check tracking/disposition software.

Ongoing Work

The SPC will continue work on the following issues in 2024, as needed:

- **Issue 60604: Retirees Revealing Their SSNs** – Subcommittee I will review this in 2024.
- **Issue 67583: Clarity on Free File Pricing Under IRS.gov** – The IRS website has been updated and the SPC decided to consider this proposal at another time.

Tax Forms and Publications Committee

Chair

Patricia “Pat” Thompson, Rhode Island

Members

Jean Miller, Connecticut (Vice Chair)

Tor Daley, Alaska

Ellen Dickey, South Dakota

Joel Gelb, New York

Phillip George, Utah

Kameelah Guthridge, Ohio

Charles Harvey, New York

Lucinda Weigel, Virginia

Designated Federal Officers

Cedric Jeans, Chief TAP East, Tennessee

Robert Rosalia, Acting Chief TAP East, New York

IRS Program Owners

Small Business/Self-Employed

Wage and Investment

TAP Staff

Ann Tabat, Program Analyst, Arizona

Kevin Brown, Management Assistant, Washington, D.C.



The Tax Forms and Publications Committee reviews and recommends changes to IRS forms and publications that taxpayers use.

Committee Work Scope and Recommendations

In 2023, the Tax Forms and Publications Committee (TF&P) continued a general review of tax forms and publications. Projects continued from the previous TAP year include Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and Form 8615, Tax for Certain Children Who Have Unearned Income, and their respective instructions.

The committee screened over 140 issue submissions and indicated the following forms and issues for future consideration:

- Form 1099-K, Payment Card and Third-Party Network Transactions;
- Form W-4, Employee's Withholding Certificate;
- Form 1040-NR, U.S. Nonresident Alien Income Tax Return, for foreign trust reporting;
- Identity Protection PIN issued to children to allow the appropriate parent to claim the dependency exemption benefits rather than the first parent to file; and
- Scholarship guidance.

Two larger scale projects identified were:

- Digital Assets/Cryptocurrency; and
- Decedent issues.

The following referrals were elevated to the IRS for consideration:

- **Issue 62742: Form 8615, Tax for Certain Children Who Have Unearned Income, and Instructions** – The committee reviewed Form 8615 and instructions and made 17 suggestions to improve readability and compliance. Recommendations included improving clarity of the instructions and providing references within the instructions defining when sources of earned or unearned income apply. Additionally, the committee recommended bringing the flow chart from Publication 929, Tax Rules for Children and Dependents, into the instructions for Form 8615 as a helpful aid in determining when a taxpayer's child is required to file Form 8615. (Forms 8814 and 8615 and their instructions have been revised to include additional instructional material previously in Publication 929).

The TAP Joint Committee (JC) approved the referral on July 17, 2023. The IRS response was received on October 4, 2023, and the full committee voted to prepare a rebuttal on October 10, 2023.

- **Issue 52664: Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner** – The committee reviewed Form 3520 and Form 3520-A and made 45 recommendations to assist taxpayers with foreign accounts, foreign trusts, and retirement accounts. The recommendations provide guidance for filing a complete and accurate tax return to avoid significant penalties for not filing the forms or not completing them completely and accurately. If approved, these recommendations will also reduce the IRS burden of assessing penalties and responding to taxpayers who believe the penalties were assessed in error or are asking for an abatement. One recommendation expands information on the IRS.gov website under Foreign Trust Reporting Requirements and Tax Consequences, mirroring updated guidance. Another recommendation separates the reporting of receipt of certain foreign gifts from reporting relating to foreign trusts. This recommendation reduces the volume of paper received by the IRS and simplifies completion of Forms 3520 and 3520-A.

The JC approved the referral on July 17, 2023.

- **Issue 55647: Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments** – The committee reviewed Form 8915-F and instructions and completed 48 recommendations to provide clarity on when and how to complete Form 8915-F and when other versions of Form 8915 may be required. Additional recommendations include adding charts, worksheets, and clarifying language to the examples in the instructions.

The JC approved the referral on November 16, 2023.

- **Issue 57139: Digital Assets** – Evaluation of forms, instructions, and online information regarding digital assets has been completed, and the referral has been approved for submission to the JC. The current IRS guidance on digital assets is limited, and the topic is ever-changing. The committee completed 28 recommendations including creation of a new publication to consolidate guidance on digital asset transactions. Other recommendations include making improvements to various tax forms and publications and reconfiguring information on the IRS.gov Digital Asset webpage. Recommendations focus on streamlining and organizing guidance to clarify taxpayers' reporting requirements.

The JC approved the referral on October 23, 2023.

- **Issue 54759: Form 8888, Allocation of Refund (Including Savings Bond Purchases), and Instructions** – This issue focuses on clarifying instructions for Form 8888 and relevance to married taxpayers filing jointly. The committee completed seven recommendations to clarify instructions to prevent confusion and delays.

The JC approved the referral on November 27, 2023.

- **Issue 64919: Decedent Issues** – This issue focuses on clarifying tax issues for executors, surviving spouses, and others who are working on tax compliance issues for people who have died. This involves several different forms and publications and will be considering areas where the IRS could improve service and guidance.

The JC approved the referral on November 27, 2023.

Other Activities and Achievements

Members of TF&P participated in outreach activities that included attending the IRS Nationwide Tax Forum in Atlanta, participating in Operation Stand Down, providing Volunteer Income Tax Assistance site assistance, and contacting Local Taxpayer Advocates. Each member conducted general outreach by promoting TAP to the public and state congressional staffers to share information about the valuable work TAP does representing taxpayers.

TF&P members participated in focus groups on topics identified by the National Taxpayer Advocate and the IRS. Our members volunteered for focus groups and ad hoc committees on Form 1099-K, Payment Card and Third-Party Network Transactions; Inflation Reduction Act and Creating Helpful Incentives to Produce Semiconductors Act of 2022 registration portals; Taxpayer Challenges on Tax Law Complexity; International Issues; and the TAP/TAS chatbot ad hoc project.

We authored an article for the ImproveIRS.org webpage titled, [TAP Makes Significant Progress Towards Improving Form 1040 and Instructions](#).

Our members submitted issues with recommendations identified by the tax professional community or from taxpayers directly. These issues included:

- Allowing Form 2553, Election by a Small Business Corporation, to be signed electronically. The IRS allows many other forms to be electronically signed.
- Eliminating the requirement for corporations completing Form 8810, Corporate Passive Activity Loss and Credit Limitations, to input an itemized list of deductions on a worksheet. There appears to be no reason to itemize the deductions if the taxpayer knows the net gain/loss per activity and its ratio. The equivalent form that an individual completes, Form 8582, Passive Activity Loss Limitations, does not have the requirement to detail the expenses in a worksheet.
- Allowing Form 2848, Power of Attorney and Declaration of Representative, to be filed and signed as a single form for a married couple. Married couples would still have the option to file separate Forms 2848.
- Combining Form 8938, Statement of Specified Foreign Financial Assets, and Financial Crimes Enforcement Network (FinCEN) Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Each form is designed to meet different statutory requirements but combining them could satisfy both statutes and simplify the filing process, and reduce taxpayer burden by eliminating duplicate reporting to two different agencies. Another option is to eliminate one of the forms and allow FinCEN and the IRS to share the data.
- Creating a partnership basis form similar to Form 7203, S Corporation Shareholder Stock and Debt Basis Limitations. Currently, a taxpayer who is a partner in a partnership completes a worksheet and attaches it to the return. Initially, the S corporation shareholder included a worksheet with their return but that was subsequently changed when the worksheet was converted to a form.
- Making adjustments to Form SS-4, Application for Employer Identification Number.
- Educating the public to check the “Friends and Family” indicator to prevent the reporting of non-taxable transactions on Forms 1099-K. Educate the public to begin tracking business and personal items sold at a gain that need to be reported. Include a checkbox if the amount reported on Form 1099-K was personal.
- **Issue 52476: Make Employers Properly Fill Out Form 1095-C, Employer-Provided Health Insurance Offer and Coverage** – In 2022, the committee reviewed instructions for Form 1095-C regarding employer health insurance subsidies. To improve clarity of instructions and improve understanding by taxpayers, the committee made seven recommendations. The IRS partially adopted one recommendation with an implementation date of December 30, 2022. Two recommendations are under consideration for the 2023 revision, one was resolved prior to elevation, and three were not adopted.

The TF&P voted June 13, 2023, to accept the IRS responses.

Ongoing Work

The TF&P Committee will continue work on the following issues in 2024:

- **Issue 55265: Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts** – In its current state, Form 2210 assesses underpayment penalties on a taxpayer's self-employment income before the taxpayer has received \$400 in net self-employment income. Self-employment tax (Social Security and Medicare taxes) is not assessed on self-employment income until \$400 of net earnings from self-employment have been received. Therefore, the taxpayer should not owe a penalty for not paying a tax before they were required to pay it. Recommendations will be made to correctly calculate the balance owed.
- **Issue 61996: Publication 929, Tax Rules for Children and Dependents** – Last year's committee sent in recommendations to improve clarity and reduce complexity of Publication 929 to enhance customer service and improve the taxpayer experience. The IRS responded to these suggestions that the publication is now obsolete. The committee voted to accept the IRS response and review Form 8615, Tax for Certain Children Who Have Unearned Income, and its instructions to see if the issues in this project were addressed.
- **Issue 52596: Form 1040, U.S. Individual Income Tax Return, Instructions and Schedules 1, 2, and 3** – In 2022, the committee made 38 recommendations involving Form 1040. Recommendations included making this form and instructions more clear, concise, and easier for taxpayers to understand their tax filing obligations. The IRS adopted 11 recommendations and partially adopted two, with an implementation date of December 31, 2023. The committee reviewed the IRS not-adopt recommendations and prepared a rebuttal for the IRS to reconsider 13 of the not-adopt recommendations. Some of the recommendations adopted to modify the Form 1040 instructions are:
 - Defining a resident alien to help those taxpayers who are not U.S. citizens but spend sufficient time in the U.S. to be considered a resident alien, and consider the income tax reporting obligation that comes with that status;
 - Providing guidance to taxpayers who are married to nonresident aliens regarding their filing status options;
 - Highlighting that direct deposits may be made to a health savings account;
 - Referencing the Electronic Federal Tax Payment System as another option for taxpayers to pay electronically, which is strongly encouraged by the IRS; and
 - Modifying language used in the text on the form and instructions to be consistent.

Thirteen rebuttal responses were completed and elevated to the IRS on August 8, 2023.

- **Issue 56271: Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)** – The committee reviewed Form 8863 and instructions and made five recommendations, which were resolved at the end of the 2022 TAP year. The IRS accepted three of the recommendations to add clarity to Form 8863 and instructions with implementation of two recommendations on December 29, 2022, and the third on December 29, 2023.

Issues Under Consideration for 2024

The committee will work on the following referrals in 2024:

- **Issue 55984: Form 8938, Statement of Specified Foreign Financial Assets** – Grassroots issue submitted by a member of the public identifying inconsistency between Form 8938 and its instructions.

Screened, to be reviewed in 2024.

- **Issue 60161: Form 1040-NR, U.S. Nonresident Alien Income Tax Return** – Grassroots issue submitted by a member of the public focusing on foreign trusts and estates and the requirement to file their income tax returns on Form 1040-NR, a form that was designed primarily for nonresident alien individuals. A recommendation was made to file using Form 1041, U.S. Income Tax Return for Estates and Trusts, in lieu of 1040-NR to increase timely filing compliance and reduce costs associated with the inability to file electronically.

Screened, to be reviewed in 2024.

- **Issue 55654: Form 1040, U.S. Individual Income Tax Return, and Instructions** – Grassroots issues submitted by members of the public.

Issue identified by taxpayer: There needs to be clarification of Form 1040 instructions pertaining to cash contributions to charitable organizations and the need for written proof.

Taxpayer recommends the IRS clarify Form 1040 instructions on this issue.

Issue identified by taxpayer: The Form 1040 instructions are inconsistent with the Form 1040-V, Payment Voucher, instructions regarding attaching a payment to Form 1040-V. The line 37 instructions for Form 1040 indicate to attach the payment to Form 1040-V (see page 62 of instructions), while the Form 1040-V instructions indicate do not attach the payment to Form 1040-V.

Taxpayer recommends the IRS resolve the inconsistency.

Issue identified by taxpayer: The calculation of taxable Social Security benefits requires using a worksheet that assumes that certain Form 1040 steps have already been completed when they have not.

Taxpayer recommends the IRS revise the Taxable Social Security worksheet to specify that the taxpayer will need to have completed Schedules 1, B, C, D, E, and F before they can finish the worksheet.

Issue identified by taxpayer: The questions relating to financial interest in, or signature authority over, foreign financial account(s), if filing of FinCEN Form 114 (FBAR) is required, the countries where such foreign accounts are located, and about foreign trusts is on the bottom of Schedule B.

Taxpayer recommends relocating these suggestions to the main page of Form 1040. Not all taxpayers file Schedule B, so they may not be aware of the filing requirements. Moving to the first page of the Form 1040 will make the question about foreign accounts prominent where it will not be missed by a taxpayer.

Issue not yet identified: As the committee reviews these issues, others may arise after a review of the Form 1040 and its instructions.

Screened, to be reviewed in 2024.

- **Issue 58911: Form W-4, Employee's Withholding Certificate** – Grassroots issue submitted by a member of the public.

Issue identified by taxpayer: Form W-4 no longer allows a flat deduction amount. Adjustments need to be made to the number of exemptions to approximate the amount of federal withholding. Form W-4 does have a line for extra withholding.

Taxpayer recommends the IRS revise the Form W-4 to allow taxpayers to enter the exact amount to be deducted from wages for each pay period. TF&P has provided recommendations in prior years to Form W-4. Those recommendations will be reviewed as part of this issue.

Screened, to be reviewed in 2024.

Taxpayer Assistance Center Improvements Committee

Chair

Cynthia “CJ” Mills, Pennsylvania

Members

Daniel Leatham, Massachusetts (Vice Chair)

Anthony Jackson, Jr., Louisiana

David Newingham, Nevada

Joseph Parampathu, California

Danielle Roberts, North Carolina

Charles Simineo, Wyoming

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

IRS Program Owner

Wage and Investment

TAP Staff

Matthew O’Sullivan, Program Analyst, California

Annie Gold, Management Assistant, Texas

The stated purpose of the Taxpayer Assistance Centers is to provide free, face-to-face resolution of a taxpayer’s issues that the taxpayer feels cannot be resolved by phone or online from IRS personnel.



Committee Work Scope and Recommendations

Expansion of Taxpayer Assistance Center (TAC) access, hours, and services was the focus for the TAC Improvements Committee in 2023. TACs require more than phone numbers and locations, they also require a method for all taxpayers, including those with disabilities, to access and use the TAC services. For example, hours of operation was raised as a concern to consider designated times or days for particular categories of taxpayers, such as the elderly. In looking at how TAC services are provided, the committee considered the role of technology in providing services through automated and virtual methods.

The following issues were elevated to the IRS for consideration:

- **Issue 55988: Allow Taxpayers to Fill Out a Form Stating Their Issue; and Issue 59976: TAC Appointments** – These two issues concern expanding access to TACs for taxpayers who wish to make appointments online or for taxpayers without appointments.

The first issue focuses on the ability of taxpayers to schedule TAC appointments online. The committee recommended that the IRS expand a program that allows taxpayers to schedule an appointment with their local TAC online.

The second issue concerns providing service to taxpayers who may visit the TAC without an appointment. The committee recommended that the IRS allow taxpayers to use kiosks to schedule appointments or to get self-help. This will enable taxpayers to resolve their issues without having to make an appointment.

- **Issue 44276: Review of TAC Tips** – The IRS requested the committee review several of the methods used at TACs to ease the waiting experience and educate taxpayers. The committee provided feedback and comments on some items; the formal recommendations were not adopted, and this project was closed in 2023.
- **Issue 66143: Taxpayer Communication Recordkeeping** – This issue was a request from the IRS Stakeholder Partnerships, Education, and Communication office for the committee to identify ways to assist individual taxpayers to understand the need to maintain tax records, and how doing so will help protect them against identity theft.

Among the committee's recommendations was that the IRS make individual taxpayers a partner in the IRS's annual Security Summit. This will enhance the taxpayers' role and increase their knowledge about how to protect their own records. The committee also recommended the IRS make information for individual taxpayers on IRS.gov easier to query and research, and that the IRS provide written tips about recordkeeping and protecting information at Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) sites.

- **Issue 66142: Volunteer Income Tax Assistance and Tax Counseling for the Elderly Training Materials Annual Review** – This is an annual activity performed by TAC Improvements Committee members. In 2023, committee members participated in the review and update of Publication 4491, VITA/TCE Training Guide. They joined outside organizations and IRS personnel to update the lessons and ensure the information is current for those who want to assist taxpayers.

Other Activities and Achievements

Despite the small size of the committee, the active participants were enthusiastic, detailed, and dependable. Within the committee, members served as chair, subcommittee chairs, and screeners. Outside of the committee, members served on the Internal Communications Committee, attended the IRS Nationwide Tax Forum, mentored, served on the TAP ad hoc Bylaws Committee, and participated in focus groups. Committee members provided outreach to their communities and served as VITA volunteers. Committee members also established good relationships with their Local Taxpayer Advocates.

- **Issue 54682: TAC Prohibited Items** – This was a request from the IRS for the TAC Committee to review the prohibited items signage displayed at TAC offices. The committee reviewed this issue and made three recommendations concerning:
 1. The design, size, and location of posters; the IRS response was that this had been implemented.
 2. Listing the prohibited items in the appointment reminder; the IRS response was to not adopt. After follow-up and clarification with the committee and the IRS, the IRS response was accepted.
 3. Adding a bullet point to the “Prepare for your appointment” website indicating the prohibited items; the IRS response was to adopt with an implementation date of June 2023.
- **Issue 40902: Telephone Application Confirmation** – The committee received information regarding the recommendation to personalize telephone confirmation of TAC appointments made by phone. This issue was resolved by the IRS prior to elevation and closed in 2023.

Ongoing Work

The TAC Improvements Committee will continue work on the following issues in 2024:

- **Issue 41122: Accessibility to TAC Offices** – This issue focuses on the accessibility of TACs for taxpayers who either live too far away from their nearest location, or who lack internet connection to schedule an appointment. The committee recommended that the IRS offer virtual appointment options for taxpayers. The committee also recommended that TAC representatives conduct community visits to host Problem Solving Days. The IRS response is pending.

Issues Under Consideration for 2024

The committee will work on the following issues in 2024:

- **Issue 66215: Limited VITA Locations for International Taxpayers** – The limited availability of VITA sites for international taxpayers.
- **Issue 61961 and 66217: Americans with Disabilities Act Accessibility to TACs** – How TAC services can be improved to better align with Americans with Disabilities Act guidelines and the Taxpayer Bill of Rights.
- **Issue 66145: VITA Site Parameters** – The need to clarify information on IRS.gov concerning the income limits and requirements to receive free tax help for persons with disabilities.
- **Issue 62231: Longer TAC Hours** – Expanding TAC hours and accessibility to forms such as Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order).

Taxpayer Communications Committee

Chair

Denise Besson, Michigan

Members

Michelle Brookens, Illinois (Vice Chair)

Melanie Almeida, Idaho

Richard Bell, Texas

Ruth Guyon, Nebraska

Tracey Randall-York, California

Candace Smith, Oklahoma

Joanne Thurston, Georgia

Jim Wiseman, Tennessee

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

IRS Program Owner

Wage and Investment

TAP Staff

Conchata Holloway, Program Analyst, Texas

Annie Gold, Management Assistant, Texas



The Taxpayer Communications Committee was established with the goal of exploring ways in which the IRS communicates with taxpayers, examining opportunities for improvement, and understanding how each of these areas may enhance the taxpayer's experience.

Committee Work Scope and Recommendations

The Taxpayer Communications Committee (TCC) is responsible for reviewing areas of concern where taxpayers and tax professionals feel communication is not effective between themselves and the IRS. This includes the toll-free phone lines, notices to taxpayers, and online accounts.

Issues addressed in 2023 include:

- Updating taxpayer financial information and mailing address information;
- Enhancing online account features; and
- Educating newly arrived immigrants.

The TCC screened 249 issues, identifying eight to review in the upcoming year.

The following issues were elevated to the IRS for consideration:

- **Issue 48868: Updating Taxpayer Financial Information and Mailing Address Information –**

The committee made eight recommendations for this grassroots issue:

1. The IRS needs to provide clear instructions to taxpayers about what to expect if their direct deposit refund is rejected by their financial institution.
2. The IRS should update “Get Your Refund Faster: Tell IRS to Direct Deposit your Refund to One, Two, or Three Accounts” information with details on rejected direct deposits.
3. The IRS should add additional search terms on IRS.gov such as “bank account closed”, “change bank account”, and “what do I do if my bank account is closed” regarding closed or incorrect financial institution accounts. These search terms should direct taxpayers to information contained in CP53A and CP53C notices.
4. The IRS should allow taxpayers to update their mailing address through their online account.
5. The IRS should include information on the instructions for Form 8822, Change of Address, offering taxpayers the option to update their mailing address using their online account.
6. The IRS should update CP53A and CP53C notices and all associated instructions and FAQs to guide taxpayers to review/update their mailing address using their online account.
7. The IRS should allow taxpayers to make updates to their financial institution through their online account. This capability should be available through the date that the tax return can be verified as “Return Approved” through the Where’s my Refund? tool.
8. The IRS needs to provide clear instructions to taxpayers on the steps they can take to update their bank account information being used by the IRS.

- **Issue 66193: Effectively Measuring Outreach –** The committee made five recommendations for this issue received from IRS Stakeholder Partnerships, Education, and Communication:

1. Recommend the IRS add QR codes, survey links, and other communication methods to outreach materials for taxpayers to access additional information and/or provide feedback;
2. Use website/social media analytics to better understand the frequency and type of interaction with outreach materials;
3. Add URL tagging to track the success of specific outreach campaigns;

4. At in-person events, provide a half-page quick-response survey with no more than two questions or suggestions, such as:
 - This information was helpful? (Yes/No)
 - My suggestions to improve the information provided today, or for future topics include:
5. When publishing video material online, include video view-count in analytics.

Other Activities and Achievements

The TCC started 2023 with a face-to-face meeting in Washington, D.C., where we met our members from around the country, started work on screening issues, and started drafts of referrals. Through presentations, we learned what other TAP committees do and how they may interact with our committee. Committee members agree that we all had a wonderful time during this trip, learned a great deal, and look forward to making this an annual event.

Members logged 1,192.5 hours of activities in 2023, with 256.5 hours attributed to outreach.

Ongoing Work

The TCC will continue to work the following issue in 2024:

- **Issue 51118: Enhancing Online Account Features** – This issue referral relates to efforts to provide feedback to the taxpayer regarding the status of their returns and submitted documents.

Issues Under Consideration for 2024

These issues will be evaluated in calendar year 2024:

- **Issue 62230: Educating Newly Arrived Immigrants** – Grassroots issue submitted concerning the need to educate newly arrived immigrants on their tax obligations and provide resources for compliance and timely filing. Research is being done to determine what, if any, information is already being provided by the IRS or other governmental agencies prior to making any recommendations.
- **Issue 68081: Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)** – Add email to this form and add corresponding text that reads: Ask the Taxpayer Advocate Service a question.
- **Issue 68633: Problems With Employer Identification Numbers**
- **Issue 68655: The IRS Should Provide an Option to Opt Out of Identity Protection PIN**
- **Issue 67745: Updating the IRS Website as Legislation Changes Instead of Adding a Note at the Bottom**
- **Issue 67747: The Terms of Service Agreement and Privacy Policy From Third-Party Software Suppliers Regarding ID.me**

Toll-Free Phone Lines Committee

Chair

Debra Kurita, California

Members

Richard “Rick” Rodriguez, California (Vice Chair)

Anthony Earwood, Texas

Eugene “Gene” Lillie, New Jersey (National Chair)

Angela Madison, California (National Vice Chair)

Robin Mosley, Ohio

Jon Ramirez, Kansas

Charles Slaney, Oregon

April Smith, Alabama

George Williams, Mississippi

Jantel VanOrden, Utah

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

IRS Program Owner

Wage and Investment

TAP Staff

Rosalind Matherne, Program Analyst, Washington, D.C.

Annie Gold, Management Assistant, Texas

The Toll-Free Phone Lines Committee addresses issues to improve the services provided on the toll-free phone lines offered by the IRS.



Committee Work Scope and Recommendations

The Toll-Free Phone Lines (TFPL) Committee partners with the IRS to provide input from the taxpayer's perspective on improving services and the customer experience when calling the IRS toll-free phone lines. One primary objective of this committee is to identify methods for improving customer service to taxpayers. This objective supports the IRS's mission to provide America's taxpayers with top quality service.

In 2023, the entire panel had the opportunity to participate in a face-to-face meeting to learn and review the processes, roles, programs, and activities necessary for TAP to be effective. Additionally, these in-person meetings allowed members to meet and interact with each other, which was not permitted during the pandemic. The TFPL Committee used their meetings to work as the screening committee and review the 92 issues that remained from the previous TAP year. The committee identified criteria for closing issues, including those that would be resolved by:

- The IRS committing to hire and train additional customer service staff in 2023;
- Implementing technology infrastructure improvements; and
- Adding or enhancing telephone features.

This approach resulted in closing 75 issues and identifying 17 issues for further discussion and research.

Issues Elevated to the IRS in 2023

Of the 17 issues identified as potential referrals during the screening committee review in May 2023, the following three referrals were elevated to the IRS:

- **Issue 55356: Online Live-Chat Feature** – This referral recommends that taxpayers using website chatbots be transferred to a live agent when the bot reaches its service limitation and is unable to address the caller's issue. The live-chat option will provide the best customer service experience for taxpayers with complex inquiries. Additionally, the referral contains six recommendations that represent some of the "best practices" identified in a variety of reference materials and resources for live-chat operating options. In researching this issue, the TFPL Committee learned that it is relevant and timely, as the current system has the capacity to add this component and its implementation is incorporated into the [IRS Strategic Operating Plan](#).
- **Issue 66274: 1040 Toll-Free Line – On-Hold Music and Messages** – This referral recommends that the IRS provide taxpayers with options regarding the genre of music they would prefer to hear while on hold on the toll-free phone line and provides 17 message options to insert while the taxpayer is waiting for a customer service representative. The objective is to reduce taxpayers' stress by providing music that will make them comfortable, accompanied by intermittent messages about their place in line, and general information about IRS programs and services.

- **Issue 61907: Dashboard Data for Where's My Refund?** – The goal of this referral is to provide timely and relevant information concerning the status of a taxpayer's federal tax refund when accessing the link for Where's My Refund? The recommendations are six proposed messages that the IRS would incorporate into the taxpayers' messages, with specifics about when the return was received, when the review process will be completed, and when the check or direct deposit of the refund can be expected.

Other Activities and Achievements

The TFPL Committee for 2023 had the distinct honor of having both the National Chair and Vice Chair as members of the committee. There were ten members at the beginning of the year, and one added during the year. The team divided into two subcommittees to review and research issues to prepare referrals.

In 2023, the IRS applied a significant portion of the resources appropriated to the agency by Congress to hire and train approximately 4,000 new customer service representatives. As a result, the TFPL screening committee noted a substantial decrease in the number of complaints from taxpayers regarding customer service and wait times on the phone lines between April and September. To acknowledge this achievement, the TFPL sent correspondence to the Acting TAP Director commending the IRS for their efforts in improving customer service to taxpayers accessing the phone lines.

Committee members also performed services and served on various ad hoc committees and projects during the year, including:

- Serving as mentors to new TAP members;
- Participating in the IRS Most Serious Problem focus groups on identity theft prevention, improving the appeals process, and the Direct File project;
- Contributing to the IRS focus group discussion on the implementation of changes to Form 1099-K, Payment Card and Third-Party Network Transactions, reporting requirements;
- Submitting proposals to the committee updating TAP Bylaws; and
- Attending a focus group on the IRS website relating to the Inflation Reduction Act and Creating Helpful Incentives to Produce Semiconductors and Science Act of 2022.

Further, throughout the year, the committee members conducted outreach activities in their neighborhoods, at the IRS Nationwide Tax Forums, at local and state sponsored civic events, in professional organization meetings, and during personal conversations with friends and family.

TFPL members reported a total of 2,823.5 hours dedicated to informing taxpayers about TAP, its purpose, efforts, and how to become involved in improving the IRS.

Ongoing Work

The TFPL Committee will continue work on the following issues in 2024:

Referrals Initiated in 2022

At the start of the 2023 TAP year, the committee received responses from the IRS regarding two referrals submitted in the previous year.

- **Issue 61226: Update Services for Where's my Refund?** – This referral was submitted to the IRS in September 2022. The goal was to address an inconsistency between the phone system, which only provides taxpayer assistance with the current year's tax refund, and the Where's My Refund? website, which provides information on the current year and the two years prior. The recommendation was to match the functionality of the two systems. The IRS response stated that this recommendation was under consideration and identified several departments that need to be involved, with potential implementation dates in 2024 and 2025. The TFPL full committee accepted this response and agreed to continue to monitor the progress of the IRS on this referral.
- **Issue 57616: Certified Acceptance Agent Program Modification** – This referral was submitted to the IRS for consideration in August 2022. This referral was an element of a continuing effort by the TFPL Committee to identify mechanisms to reduce call volume on the IRS 1040 phone lines. The general goal was to expand the Certified Acceptance Agent program to allow the agents to provide assistance to populations without internet or telephone access. The IRS responded with a not-adopt position. The TFPL full committee accepted the response and closed this issue.

Issues Considered and Closed or Transferred in 2023

At the face-to-face meeting in May 2023, during the screening discussion, 17 issues were identified as potential referrals. Another 75 were closed or transferred to another committee. During the balance of the year, the screening committee closed another 138 issues.

- **Issue 62473: Direct Callback Feature for Customer Service Representatives to Contact Callers** – This issue was closed after discussion with a subject matter expert revealed the plans for improvements and capacity issues of the telephone or website system technology infrastructure.
- **Issue 62716: Identity Theft Prevention and Victim Assistance Measures** – As identity theft is one of the most serious problems facing taxpayers and the IRS, members of the TFPL worked to define some recommendations on ways that the IRS can identify, prevent, and assist taxpayers with identity theft issues. After learning from subject matter experts and other members of the IRS that the agency has initiated or implemented several programs or projects to address this issue, this referral was closed.

- **Issues 52610, 53994, 58901, and 62388** – These issues were related to international taxpayers having access to information from the IRS. These issues were closed after a discussion by the National Chair, the TFPL Chair, and the TAP member representing taxpayers living abroad revealed that these topics were incorporated into an earlier referral from the Special Projects Committee.
- **Issue 63776: Reissuance of Refund Checks** – This issue was closed because it was the topic of a 2023 referral from the Taxpayer Communications Committee.

After research and outreach to the IRS by the committee’s ever effective and professional analyst, three additional issues were resolved administratively and, as a result, closed:

- **Issue 64870: Boston Office Fax Number;**
- **Issue 63808: Routing of TAS Phone Lines;** and
- **Issue 64760: Enhancing Taxpayer Advocate Service Problem Solving Days.**

After additional review and discussion, two issues were determined to be under the purview of another committee and forwarded to the Taxpayer Assistance Center Improvements Committee:

- **Issue 57970: Appointment Hotline Callback Feature for Taxpayer Assistance Centers;** and
- **Issue 57057: Website Feature to Schedule Taxpayer Assistance Center Appointments.**

Two issues were assigned by the screening committee during the year that were reviewed, researched, discussed, and closed:

- **Issue 68793: Regulating Non-Credentialed Return Preparers;** and
- **Issue 68811: IRS Mailing Address.**

Another issue was closed after research.

- **Issue 52598: Login.gov** – Regarding the use of this system to create a user-friendly experience for taxpayers was closed after research determined that the issues regarding Login.gov have been resolved and greatly improved.

Issues Under Consideration for 2024

These issues will be evaluated in calendar year 2024:

- **Issue 66342: Voicebot and Chatbot Project** – In 2024, both subcommittees of the TFPL will work on this issue. Through this issue, the members will test and provide feedback to the IRS’s Wage and Investment Division on voicebot or chatbot updates, revisions, or expansions. This effort will supplement the work the TFPL Committee performed on various chatbot programs during the 2022 TAP year.

- **Issue 67028: The Right to Quality Service on the Toll-Free Phone Lines** – During 2023, a great deal of work and discussion was generated about this issue. The goal of this referral was to respond to comments or concerns raised by taxpayers about the way they were treated by IRS customer service representatives on the phone lines. One of the objectives of the referral was to ensure that the public has access to the information gathered from customer surveys previously conducted by the IRS. To accomplish that objective, members of the committee requested the documentation of those surveys to review and analyze the purpose, criteria, method, and results of each survey. Additionally, several internal IRS documents, including labor agreements, the IRS Data Book, and the Treasury Inspector General for Tax Administration Report were reviewed and analyzed. As the IRS was still in the process of providing the requested material in October, this referral was closed but may become active again in 2024.
- **Issue 62577: Toll-Free Phone Lines** – Implementing a Customer Service Survey was an issue that generated a great deal of work and discussion. The goal of this referral was to capture direct input from taxpayers and tax return preparers about their satisfaction with the level of customer service after using the toll-free phone line. At a 2023 meeting with a subject matter expert, TAP members were informed that the existing phone system infrastructure can accommodate a customer service survey at the end of a call. The recommendation was to survey, on a voluntary basis, callers at the end of their conversations by asking two or three short questions that will depict the taxpayer’s customer service experience. The recommendation was to survey each caller, or a statistically significant number of callers, to generate the data, and to share the results on the website. However, during the process of, and before the consideration of the item by the full committee, TFPL received comments from Taxpayer Advocate Service’s Systemic Advocacy department that required further consideration; therefore, this issue will continue into 2024.

Outreach

Outreach Committee

Chair

Angela Madison, National Vice Chair, California

Members

Melanie Almeida, Internal Communications Committee,
Idaho

Michelle Brookens, Taxpayer Communications Committee,
Illinois

Rita Green, Special Projects Committee, Tennessee

Daniel Leatham, Taxpayer Assistance Center Improvements
Committee, Massachusetts

Jean Miller, Tax Forms and Publications Committee,
Connecticut

Richard “Rick” Rodriguez, Toll-Free Phone Lines Committee,
California

Steven Sklar, Notices and Correspondence Committee,
New York

Designated Federal Officers

Shawn Collins, Acting TAP Director

Cedric Jeans, Chief TAP East, Tennessee

TAP Staff

Fred N. Smith, Jr., Senior Program Analyst, Washington, D.C.

Kevin Brown, Management Assistant, Washington, D.C.



The focus of the
Outreach Committee
is to increase
awareness of TAP
and provide a variety
of opportunities for
members to conduct
outreach activities.

Committee Work Scope

The focus of the Outreach Committee is to increase awareness of TAP, providing a variety of opportunities for members to conduct outreach activities to attain their annual goal.

The Outreach Committee, led by the National Vice Chair, is comprised of the Vice Chair of each of the six TAP Project Committees and the Vice Chair of the Internal Communications Committee (ICC). All TAP members report their outreach activities throughout the TAP year. Outreach Committee members share the outreach activities of their committee members. This allows for collaboration, development, creativity, and involvement.

All TAP members are encouraged to work with their Local Taxpayer Advocate (LTA) to further promote TAP. Additional outreach opportunities have been garnered through contact and relationships with multiple groups, including community-based organizations, local and state government entities, colleges and universities, and tribal communities. TAP outreach also includes discussing systemic issues taxpayers experience when engaging the IRS. Many of those issues result in TAP referrals to remedy the systemic problems found in the IRS.

The Outreach Committee, in collaboration with the ICC, increased engagement on Facebook, the sole social media profile for TAP, by posting content relevant to the average taxpayer, information about TAP members and activities, and IRS updates.

TAP outreach is critical in the recruitment process. Current and former TAP members are active three-dimensional advertisements for TAP. It is imperative that TAP members share their experience with others in their geographic area. This effort allows the IRS to keep TAP fully occupied with skillful and eager volunteers who are aware of the commitment and work TAP requires.

Other Activities and Achievements

During the monthly Outreach Committee meetings, each Vice Chair provides the creative ideas for public outreach discussed or introduced in their committee meetings.

TAP Member outreach suggestions included:

- Coordinating with local and national offices of elected officials on outreach events to benefit constituents;
- Frequent and consistent posting to TAP's Facebook page;
- Launching additional social media accounts for TAP;
- Collaborating with the Taxpayer Advocate Service on social media;
- Collaborating with city council members and staff during planned events for the communities they serve;
- Requesting booths at public events facilitated by the military, state, or local organizations, which typically require no cost; and
- Establishing relationships with local broadcast, digital, and print news desk managers or assignment editors.

Ongoing Work

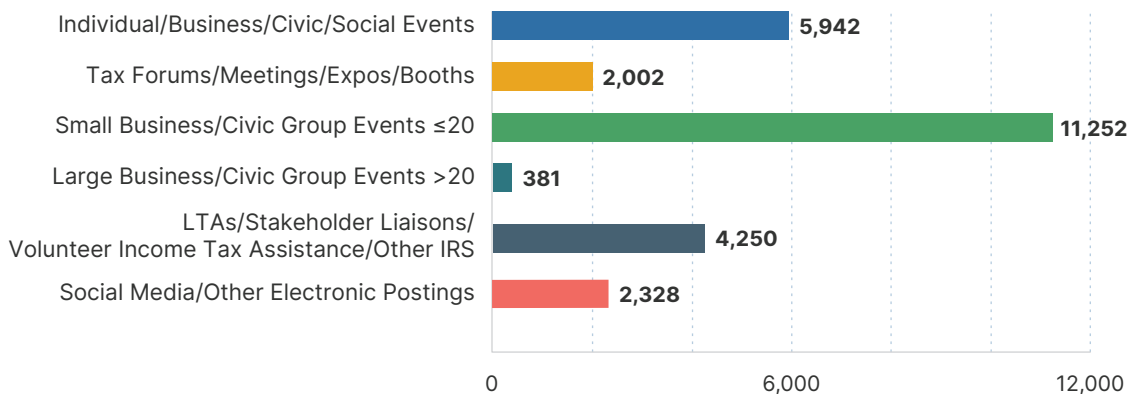
The Outreach Committee has established a plan to continue outreach activities and Facebook postings through the transition months (November – March) between TAP years 2023 and 2024.

Outreach Summary

TAP members conducted outreach that reached diverse communities throughout the United States and abroad. TAP members conducted outreach in a variety of venues. These included attending the five IRS Nationwide Tax Forums (NTFs) (July 11-August 31, 2023), attending professional organizations' online meetings and service club meetings via Zoom/Google Meet, conducting one-on-one phone discussions with taxpayers, reaching out to media outlets, and engaging on various social media channels. Members also met with individuals running for or currently holding local, state, and national political offices.

The use of social media has proven to be a great outreach tool, and members use their personal social media accounts to share the TAP mission. In 2023, TAP members reported 2,128 hours on outreach activities, reaching a total audience of 26,155 individuals. In Figure 8, these events are classified into six major categories meant to convey the scope of each type of outreach activity.

Figure 8, 2023 Outreach by Reported Audiences



Individual/Business/Civic/Social Events – This category represents various types of networking, from a business luncheon to a chat with a neighbor or coworker about TAP. It could be a small group such as a neighborhood block party or a one-on-one meeting with a city council member; however, the personal nature of this type of outreach tends to generate more TAP issue submissions than any other.

Tax Forums/Meetings/Expos/Booths – These opportunities present themselves less frequently but tend to provide larger audiences with individuals focused on the improvement of taxpayer service. TAP members may participate by staffing a booth or by speaking about the TAP mission and activities. When distance, schedules, and budgets permit, the members attend the IRS NTFs, National Taxpayer Advocate forums, and statewide or regional conferences.

Small Business/Civic Group Events ≤ 20 – This is like the previous category but is for groups where the membership is presumed to be 20 or fewer. It can include book clubs, local investment clubs, women’s clubs, executive committees, and local boards and commissions.

Large Business/Civic Group Events > 20 – TAP members are invited to participate and actively solicit opportunities to tell the TAP story to business or civic groups with memberships presumed to be more than 20. These groups might include professional or trade organizations, chambers of commerce, homeowner associations, senior centers, nonprofit organizations, and state or local government boards or commissions. If travel is involved, it is included in the reported time.

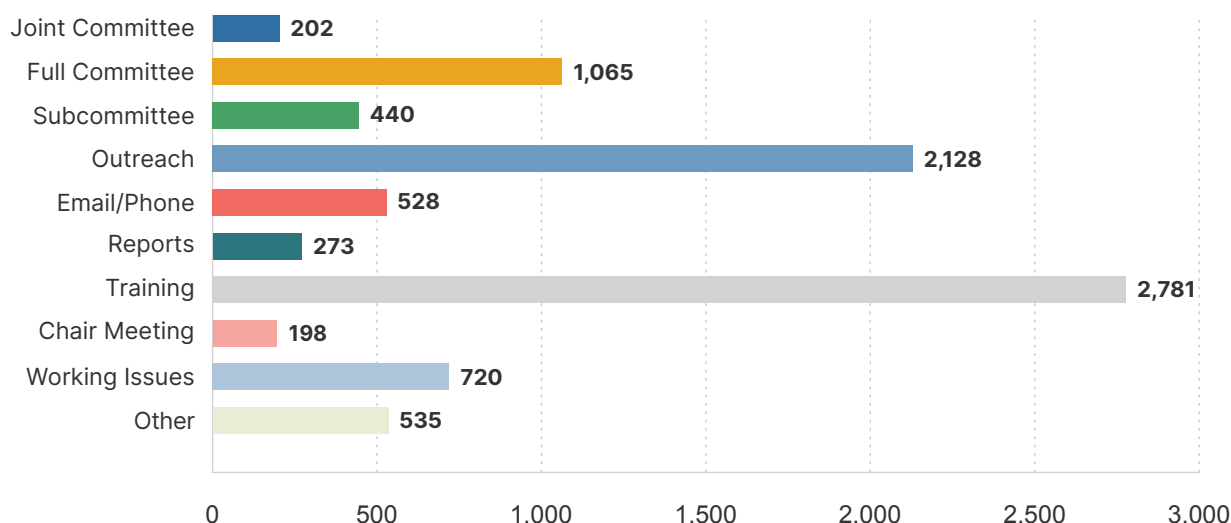
LTAs/Stakeholder Liaisons/Volunteer Income Tax Assistance/Other IRS – Some LTAs and stakeholder liaisons actively seek out working relationships with TAP members and encourage their participation in meetings and activities, such as meetings with congressional staff and tax professionals. TAP members listen to issues that can be brought to TAP, give presentations, or otherwise participate in the meetings or activities. Several TAP members are active in Volunteer Income Tax Assistance programs and Low Income Taxpayer Clinics.

Social Media/Other Electronic Postings – Members use their personal social media accounts, such as LinkedIn, Twitter, Instagram, and Facebook, to let others know about TAP. Other members choose to monitor these and similar sites or specific forums and blogs to identify current and emerging taxpayer issues. Members also take advantage of electronic newsletters published by professional groups and firms. It is difficult to accurately report the number of individuals reached through these efforts as members of social media communities forward information posted by TAP members.

These two segments are primarily one-way communication but reach a far larger audience and are the most efficient methods of outreach as determined by both numbers reached and volunteer hours.

Annual Summary of TAP Member Activity

Figure 9, 2023 Reported Hours Per Activity Reports





Joint Committee

The Joint Committee (JC) is the governing body of TAP and includes the TAP Chair and Vice Chair along with the Chair of each of the established project committees. The Joint Committee meets monthly to review the work completed by the project committees and once each year to review the future direction of TAP and to establish the coming year's TAP priorities.



Full Committee

Each TAP volunteer is assigned to one of six established committees. Members may also participate in two internal committees (Internal Communications and Outreach), as well as ad hoc committees that may be formed during the year.



Subcommittee

Most of the committees use a subcommittee structure to accomplish their work. Each subcommittee meets administratively in addition to its main committee. Established committees have a screening committee that meets separately to review potential new issues. Both the established committees and the JC have quality review subcommittees.



Outreach

Outreach is an integral part of the TAP mission. Outreach includes a variety of activities designed to provide opportunities to listen to taxpayers, identify taxpayer issues, and to propose recommendations to improve IRS service to taxpayers and increase customer satisfaction.



Email/Phone

Aside from the annual face-to-face meeting and outreach activities, all TAP interactions occur via email or phone. The time spent interacting with other members not specifically allocated to other activities is reported in this category.



Reports

This includes the time each TAP member spends completing his or her monthly activity reports and other reporting requirements. Other reporting requirements such as newsletter articles and chair reports are categorized under this heading.



Training

Hours reported in this category reflect training meetings conducted during the year to train new members and educate members about issues facing taxpayers. It also includes time spent by both mentors and new TAP member mentees to assist them in integrating into the TAP organization.



Chair Meeting

This category is used for meetings between Chairs and Vice Chairs of a single committee or the Chairs and Vice Chairs of committees working together on a project to coordinate activities or address concerns and challenges.



Working Issues

TAP members use this category to report the time they spend working separately or as part of a group in research, discussion, consideration, and development of proposals, and the time spent drafting recommendations and related reports.

Internal Communications Committee

Internal Communications Committee

Chair

Richard “Rick” Rodriguez, California

Members

Melanie Almeida, Idaho (Vice Chair)

Denise Besson, Michigan

Cheryl Crowe, Delaware

Anthony Earwood, Texas

Rebecca Lammers, International (London)

Daniel Leatham, Massachusetts

David Newingham, Nevada

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

TAP Staff

Matthew O’Sullivan, Program Analyst, California

Annie Gold, Management Assistant, Texas



The Internal Communications Committee brainstorms and explores ideas pertaining to social media and other general methods to improve communication between panel members and taxpayers.

Committee Work Scope and Recommendations

The Internal Communications Committee (ICC) is one of two internal committees of TAP: Internal Communication and Outreach. The ICC is comprised of volunteers from other committees who work on ways to improve communication modes, methods, messaging, and opportunities between TAP members and taxpayers.

The list of ICC responsibilities includes publishing the monthly newsletter, maintaining social media accounts, reviewing/updating TAP publications, and reviewing TAPSpace and its operation. The ICC collaborates with all committees by responding to their requests, researching their initiatives, documenting observations, and making research-based recommendations.

Issues elevated to the TAP Joint Committee in 2023

The following issues were elevated to the Joint Committee (JC) for information, review, and approval:

- **Issue 67435: Update Speak Up Brochure** – A review of Publication 3753, If you want to improve the IRS – Speak Up, also referred to as the “Speak Up” brochure, was recommended by the TAS Communications, Stakeholder Liaison and Online Services (CSO) department. All members of the ICC attended multiple ad hoc meetings, researched best practices, solicited recommendations from their project committees, and provided input on the product’s updated design, language, and technology recommendations. The product was adopted and is in publication by the IRS.
- **Issue 69169: Add “Speak Up” Brochure and TAP Information to Volunteer Income Tax Assistance, Tax Counseling for the Elderly, and Low Income Taxpayer Clinic locations, and Include in Program Order Forms and Handbook** – The goal of this referral was to add the “Speak Up” brochure and other TAP materials to the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) handbook for partners and site coordinators, including standardized order forms for VITA/TCE and Low Income Taxpayer Clinics. The initiative embodied previous IRS Commissioner Charles P. Rettig’s statement for TAP to “provide listening opportunities for taxpayers to independently identify suggestions or comments to improve IRS customer service through grassroots outreach efforts.” This referral was approved by the JC in October 2023 and sent to the IRS.

Activities and Achievements

The ICC reviewed TAPSpace, TAP’s internal management portal, due to degraded operations that are needed to support TAP members. CSO confirmed the program was operating at its peak potential and that CSO would continue regular maintenance. The ICC informed the JC of the review and outcome.

NOTE: As the TAP term moved forward, members reported improved operability of TAPSpace.

Additionally, The ICC reviewed material on the Resources page in TAPSpace and notified the TAP staff of documents requiring review.

In coordination with the Outreach Committee, TAP’s Facebook page drew our full attention. Members took ownership of this social media process and developed short-term and long-term goals for this outreach opportunity. A Facebook team was created and training was conducted to educate on how to post and enhance post visibility. The Outreach Committee picked up the Facebook baton by creating a schedule of posts, a roster of who would post, a process for clearing posts with TAS, and routinely posting information.

Members of the committee participated at the 2023 IRS Nationwide Tax Forum as TAP representatives at several locations throughout the United States. By participating in multiple locations and utilizing several modes of outreach, shortfalls were identified to enhance member connections with taxpayers and tax return preparers. Recommendations such as improved table signage and digital business cards were sent to the Outreach Committee for their review.

Finally, the ICC reviewed Issue 68481. The issue makes the recommendation for TAP to create, manage, and utilize its own email distribution list to notify subscribers of TAP meetings, calendars, and meeting materials. Through discussion, it was decided to send this outreach opportunity for final review to the Outreach Committee.

TAP Special Events and Activities

New Member Appointments for 2023



The IRS recommended and the Department of the Treasury (Treasury) approved the selection of nine new members to serve on TAP for 2023. The new TAP members joined the returning members to round out the panel of 66 volunteers for 2023. The new members were selected from a pool of approximately 160 interested individuals who applied during an open recruitment period last spring and from alternate members who applied and were approved in prior years.


2024 TAP Recruitment Drive



Each year, one-third of TAP members rotate off the panel as their three-year term ends. As a result, TAP recruits to fill vacancies for the upcoming year. This year, TAP accepted applications for the 2024 panel, resulting in recommendations for new members and alternates who were presented to the IRS Commissioner and Treasury for approval. In addition, the candidates were selected through a competitive process. The new TAP members will join returning members and previously approved alternates to round out the panel of approximately 60 volunteers for 2024.



Since its founding, over 700 TAP members have helped contribute to its overall success. A sense of civic duty, patriotism, and a belief in an effective, well-regarded tax system drives each and every TAP member to take action on behalf of taxpayers.



TAP Members Return to In-Person Participation at the IRS Nationwide Tax Forum

For the first time since the pandemic TAP members provided in-person outreach at the IRS Nationwide Tax Forums. Nine TAP members shared information about the TAP program and functions. In addition, TAP volunteers listened to the concerns of tax professionals and identified grassroots issues that TAP could explore.



TAP Members Attend Face-to-Face Meetings in Washington, D.C.

In May 2023, TAP members participated in their first face-to-face project committee meeting since 2019. Members met with their project committee to screen new issues received from the public, identify potential projects for the future, and start work on new and ongoing projects. In addition, the members attended an all-day training session. Sessions included a forum with National Taxpayer Advocate Erin M. Collins, presentations by the Taxpayer Experience Office, and opportunities to partner with Local Taxpayer Advocates and the Low Income Taxpayer Clinics.

Letter From the Incoming Chair

It is an honor and a privilege to be given the opportunity to serve as the TAP Chair for 2024. Over the past two years, I have found it very rewarding to work with the other panel members toward accomplishing our mission of “listening to taxpayers, identifying taxpayers’ issues, and making suggestions to improve IRS services to the taxpayers.” TAP provides a connection and encourages communication between the taxpayers and the IRS, promotes collaboration between panel members and staff, and results in the continuous improvement of the processes and customer service provided by the agency.

The work performed by TAP is of direct benefit to the taxpayers. Unfortunately, most taxpayers are unaware of this avenue to provide input on improving the IRS, which is why our outreach efforts are so important. I look forward to working with our 2024 Vice Chair, Michelle Brookens, to identify opportunities to extend our outreach efforts. I appreciate and applaud the outreach efforts of all the panel members to promote the TAP mission and generate interest of taxpayers and tax professionals in becoming future members of the panel.

Due to the restrictions imposed by the pandemic, the members of TAP were unable to meet in person from early 2020 through 2022. In 2023, thanks to the amazing efforts of the TAP professional staff, the entire panel had the opportunity to participate in a face-to-face event to learn and review the processes, roles, programs, and activities necessary for TAP to be effective. These in-person working sessions allowed members to meet and interact with each other, which is very important to our team approach to identifying the issues and generating referrals to the IRS. We hope to capitalize and extend those interactive face-to-face learning opportunities into the new TAP year.

In 2024, our TAP team will work on many continuing projects, such as the mentoring program and the processing of the proposed update to the TAP Bylaws as well as researching issues and generating new referrals. We will also initiate an effort to partner with the IRS Strategic Planning Group to learn about the IRS initiatives being implemented to improve customer service so that TAP members can focus on generating recommendations that will complement the work in progress.

To be successful, the panel members rely on the support and expertise of the incredible TAP professional staff. I want to recognize these talented and dedicated IRS employees who provide the resources, research, and general information, along with guiding us through the appropriate processes, to generate and submit accurate and timely referrals and recommendations. The TAP staff members are an essential element of the panel’s accomplishments.



As we move into the 2024 TAP year, I want to recognize the efforts of those former members who finished their service in 2023. We thank you for your input and dedication over the past three years and wish you the best in your future endeavors. I also want to welcome the new members who will be joining TAP this year. All the continuing members look forward to working with you; together we can make a difference.

Debra Kurita
2024 National TAP Chair

Appendix A: Taxpayer Advocacy Panel Members

MEMBER	STATE	PROJECT COMMITTEE
Almeida, Melanie	Idaho	Taxpayer Communications
Bell, Richard	Texas	Taxpayer Communications
Besson, Denise	Michigan	Taxpayer Communications
Birdsong, Shequeila	New York	Special Projects
Brinkley, Jason	Texas	Notices and Correspondence
Brookens, Michelle	Illinois	Taxpayer Communications
Crowe, Cheryl	Delaware	Notices and Correspondence
Daley, Tor	Alaska	Tax Forms and Publications
Diaby, Aissata	Pennsylvania	Notices and Correspondence
Dickey, Ellen	South Dakota	Tax Forms and Publications
Dominguez, Manuel	Missouri	Notices and Correspondence
Earle, Aisha	Georgia	Special Projects
Earwood, Anthony	Texas	Toll-Free Phone Lines
Fox, Kimberly	Florida	Special Projects
Gelb, Joel	New York	Tax Forms and Publications
Gentile-White, Kristin	Arizona	Notices and Correspondence
George, Philip	Utah	Tax Forms and Publications
Green, Rita	Arkansas	Special Projects
Guthridge, Kameelah	Ohio	Tax Forms and Publications
Guyon, Ruth	Nebraska	Taxpayer Communications
Hall, Steven	New York	Special Projects
Harvey, Charles	New York	Tax Forms and Publications
Hoffman, Steven	Massachusetts	Notices and Correspondence
Jackson Jr., Anthony	Louisiana	Taxpayer Assistance Center Improvements
Kurita, Debra	California	Toll-Free Phone Lines
Lammers, Rebecca	International	Special Projects
Leatham, Daniel	Massachusetts	Taxpayer Assistance Center Improvements
Lefevre, Jared	Montana	Taxpayer Communications
Lillie, Eugene	New Jersey	Toll-Free Phone Lines

MEMBER	STATE	PROJECT COMMITTEE
Lopez-Quinones, Aida	Puerto Rico	Special Projects
Madison, Angela	California	Toll-Free Phone Lines
McCracken-Rania, Shelley	Indiana	Notices and Correspondence
Miller, Jean	Connecticut	Tax Forms and Publications
Mills, Cynthia	Pennsylvania	Taxpayer Assistance Center Improvements
Mosley, Robin	Ohio	Toll-Free Phone Lines
Newingham, David	Nevada	Taxpayer Assistance Center Improvements
Parampathu, Joseph	California	Taxpayer Assistance Center Improvements
Patterson, Donna	Washington	Special Projects
Pederzani, Kimberly	Illinois	Tax Forms and Publications
Ramirez, Jon	Kansas	Toll-Free Phone Lines
Randall York, Tracey	California	Taxpayer Communications
Roberts, Danielle	North Carolina	Taxpayer Assistance Center Improvements
Rodriguez, Richard	California	Toll-Free Phone Lines
Simineo, Charles	Wyoming	Taxpayer Assistance Center Improvements
Sklar, Steven	New York	Notices and Correspondence
Slaney, Charles	Oregon	Toll-Free Phone Lines
Smith, April	Alabama	Toll-Free Phone Lines
Smith, Candace	Oklahoma	Taxpayer Communications
Thompson, Patricia	Rhode Island	Tax Forms and Publications
Thurston, Joanne	Georgia	Taxpayer Communications
Tiongquico, Rene	Washington, D.C.	Special Projects
VanOrden, Jantel	Utah	Toll-Free Phone Lines
Weigel, Lucinda	Virginia	Tax Forms and Publications
Williams, George	Mississippi	Toll-Free Phone Lines
Wiseman, James	Tennessee	Taxpayer Communications

Appendix B: Taxpayer Advocacy Panel TAS Staff

NAME	POSITION TITLE	LOCATION
Terrie English	TAP Director	Texas
Frank Bustos	Acting TAP Director	Arizona
Cedric Jeans	Acting TAP Director	Tennessee
Shawn Collins	Acting TAP Director	Washington, D.C.
Kevin Brown	Management Assistant	Washington, D.C.
Kudiratu Usman	Program Analyst	Washington, D.C.
TAP East		
Cedric Jeans	TAP Program Manager	Tennessee
Kelvin Johnson	Program Analyst	Louisiana
Priscilla Medrano	Program Analyst	Texas
Robert Rosalia	Program Analyst	New York
Antoinette Ross	Program Analyst	Washington, D.C.
Fred N. Smith, Jr.	Program Analyst	Washington, D.C.
Ann Tabat	Program Analyst	Arizona
TAP West		
Susan Jimerson	TAP Program Manager	Washington
Annie Gold	Management Assistant	Texas
Conchata Holloway	Program Analyst	Texas
Hannah Jair	Program Analyst	California
Rosalind Matherne	Program Analyst	Washington, D.C.
Matthew O'Sullivan	Program Analyst	California

Appendix C: TAP Leadership and Committee Assignments

TAP MANAGEMENT	LOCATION
TAP Director, Designated Federal Officer	Washington, D.C.
Chief, TAP East	Tennessee
Notices and Correspondence	
Special Projects	
Tax Forms and Publications	
Chief, TAP West	Washington
Taxpayer Assistance Center Improvements	
Taxpayer Communications	
Toll-Free Phone Lines	

Appendix D: Acronyms

CARE	Customer Assistance, Relationships, and Education
CSO	Communications, Stakeholder Liaison and Online Services
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
FBAR	Report of Foreign Bank and Financial Accounts
FFFF	Free File Fillable Form
FinCEN	Financial Crimes Enforcement Network
IA	Installment Agreement
ICC	Internal Communications Committee
IDT	Identity Theft
ITIN	Individual Taxpayer Identification Number
JC	Joint Committee
LITC	Low Income Taxpayer Clinic
LTA	Local Taxpayer Advocate
LTR	Letter
NCC	Notices and Correspondence Committee
NTF	Nationwide Tax Forum
QR	Quick Response
SOP	Strategic Operating Plan
SPC	Special Projects Committee
SPEC	Stakeholder Partnerships, Education, and Communication
SSN	Social Security number
TAC	Taxpayer Assistance Center
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights

TCC	Taxpayer Communications Committee
TCE	Tax Counseling for the Elderly
TF&P	Tax Forms and Publications Committee
TFPL	Toll-Free Phone Lines Committee
Treasury	Department of the Treasury
U.S.	United States
VITA	Volunteer Income Tax Assistance

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