

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
November 27, 2023**

Designated Federal Official (DFO)

- Shawn Collins Acting TAP Director

Members Present

- Denise Besson Chair, Taxpayer Communications Committee (Absent)
- Debra “Debbie” Kurita Chair, Toll-Free Phone Lines Committee
- Eugene “Gene” Lillie National TAP Chair
- Angela Madison National TAP Vice-Chair
- CJ Mills Chair, Taxpayer Assistance Center Committee (TAC)
- Donna Patterson Chair, Special Projects Committee
- Patricia Thompson Chair, Tax Forms and Publications Committee
- Kristin Gentile White Chair, Notices and Correspondence Committee
- Richard “Rick” Rodriguez Chair, Internal Communications Committee (ICC)
- Rebecca Lammers Member, Special Projects Committee

Staff

- Kevin Brown TAP Management Assistant
- Conchata Holloway TAP Program Analyst
- Rosalind Matherne TAP Program Analyst
- Matthew O’Sullivan TAP Program Analyst
- Robert Rosalia Acting TAP East Chief
- Antoinette “Toni” Ross TAP Program Analyst
- Ann Tabat TAP Program Analyst

Members of The Public

None

Welcome

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

Roll Call

Quorum was met for the meeting.

Review Agenda/Acknowledge Members of the Public

Lillie reviewed the agenda and indicated that we would focus on the approved issues from the last meeting having all of the corrections suggested. The meeting will then focus on the voting issues first then any other agenda items we can get to.

Project Committee Review/Activities

Tax Forms and Publications

Thompson presented issue 54759 Form 8888 and Instructions: Allocation of Refund (Including Savings Bond Purchases) The last sentence was recommended to be replaced. All other changes and corrections were accepted. Thompson motioned; White and Mills seconded.

Action: Issue elevated to the IRS as edited

Issue 64919 Decedent Issues

Thompson clarified the changes were accepted so the referral flows better. Kurita submitted some typo and grammar corrections that were accepted by Thompson. Thompson motioned; Rodriguez seconded.

Action: Issue elevated to the IRS as edited

Lillie verified that issue 55647 was updated from the last meeting.

Special Projects

Patterson presented Issue 66194 Form 1099-K Third Party Payment Network Changes.

Patterson indicated that all of the changes and suggestions from the last meeting had been updated on the approved issues from the last meeting. Thompson inquired about the changes she sent via email regarding this issue. There was an extended discussion regarding recommendation 13. Thompson inquired about recommendation 15 also. After the discussion got a bit heated, Rosalia indicated that we can accept the agreed upon recommendations and allow the IRS to determine what the response is on this issue. Madison clarified further that because the changes are updating this issue, it required a new vote. Patterson motioned; Kurita seconded.

Action: Issue elevated to the IRS as edited

Lillie inquired about issues: 68581; 63760; 68951; and 63676. Patterson indicated all changes and corrections were accepted and these issues were elevated according to the will of the committee. Patterson reported one final screening meeting and working on the Annual Report.

Notices and Correspondence

Lillie inquired about issues: 66990; 68350; 52425; and 64824 to ensure the changes or suggestions had been implemented. White indicated that all changes and corrections were made to the issues that were approved last week. White indicated there was nothing else to report.

Toll Free Lines

Kurita indicated that all changes and corrections were made to issue 61907 that was approved from last week's meeting. Kurita reported they have three issues awaiting an IRS response.

Approval of November 16, 2023 JC Meeting Minutes

Approval of November 16, 2023, JC Meeting Minutes. Kurita motioned; White Seconded.

Action: Minutes approved as submitted.

Taxpayer Assistance Center Improvements

Mills reported submitting a transmission document requesting the status of every issue they have touched this year. This includes the four open issues, issues in their Parking Lot and two issues to be worked next year. The purpose is to provide a blueprint for next year's committee on every item we have touched this year.

Taxpayer Communications

Besson reported tabling all issues until next year.

Internal Communications Committee

Rodriguez nothing to report.

TAP Vice-Chair/Outreach Report

Madison reminded everyone that outreach continues even during the transition period from now until 2024. They have people assigned for posting on the Facebook page. Crowe and Madison are scheduled for December and January postings. Michelle Brookens is the National Vice-Chair elect. Please share any events or questions with Brookens starting the next TAP year. Keep all opportunities in mind during the holiday season. Madison thanked everyone for a memorable year. Madison is grateful for the opportunity and happy we persevered through a challenging year. We were able to do some amazing things for international and national taxpayers. Madison thanked the staff for all of their work throughout the entire year for all of the support. Madison is elated that the leadership for next year are people of standard but are also able to follow the Robert's Rule of order.

TAP Chair Report

Lillie reminded everyone to do outreach and complete your activity reports because it shows how we spend our time, which is important.

National Office/DFO Update

Collins thanked everyone who participated with TAP. Collins said we could not have done this without year. We are looking forward to our second- and third-year members joining the TAP leadership for next year. The graduation ceremony will be tomorrow at 1:00pm ET, please attend. The National Taxpayer Advocate (NTA) will attend. Collins congratulated Debra Kurita and Michelle Brookens as the leadership starting next year. We are looking for to working with them and their leadership styles. Please take the survey this week so we can improve the program with your input. Collins reminded the members to do outreach and complete their activity reports with all that you do for TAP.

We are updating the TAP Charter, which hopefully will be completed in late January or early February. The recruitment package will go up very soon. We want this done as soon as possible to we can start the year in either January or February. Collins reiterated that we on the staff strive to do our very best despite some of the challenges we are happy to see the mission and vision TAP persevere. We want to address the concern and burdens that taxpayers face. This has been a very productive year and we look forward to working with everyone the next year.

Kurita inquired about a round table discussion to hear the Ad Hoc Bylaws committee report. Lillie indicated that he saw no value in hearing the report since it will not move forward until next year.

Kurita insisted on hearing the report. Madison led an open discussion to hear this report after Lillie left that part of the discussion.

Mills reported that the TAP Ad Hoc Bylaws committee was formed and tasked it with soliciting proposed amendments to the TAP bylaws and submit these recommendations to the TAP Director. This committee was composed of one member from five of the six project committees. Mills named Melanie Almeida from Taxpayer Communications; Jason Brinkley from Notices and Correspondence; Debbie Kurita from Toll-Free Phone lines; Joseph Parampathu from Taxpayer Assistance Centers; Donna Patterson from Special Projects and CJ Mills as the Chair. Holloway was the committee analyst.

The committee met five times over a one-month period of time and discussed 40 suggested impacting each of the seven sections of the TAP bylaws. The committee presented 11 proposed amendments to the TAP Director with recommendations and rationale for adoption of said proposals. The next steps are that the TAP Director will review them and submit them to the JC for recommendations. From there the JC will approve them then they will have to go to Chief Counsel before this is presented to the TAP membership.

Mills thanked the TAP Staff, Jeans for his support and the Joint Committee. Mills recommended that the updates on the status of the proposed amendments from this committee be placed on the next JC meeting agenda and each subsequent meeting until the amendment process is concluded. Kurita seconded.

Action: The committee agreed with the motion for this report to go on the agenda.

Madison thanked Mills and the committee for their work to improve TAP.

Lammers inquired about the TAP and the TAS annual report release date. Collins indicated TAS (NTA Annual Report) normally comes out the second week in January. Jimerson said the TAP Annual Report is projected to come out at the end of February. Mills asked for the voting count from the last election. Collins indicated a report will go out by the end with this information.

Action Items:

- Forms and Pubs. elevated issue 54759 and 64919.
- Special Projects clarified and approved issue 66194.
- Post minutes from November 16, 2023.
- Add the Ad Hoc report to the JCs agenda next year.

Public Comments

None

Closing

Collins thanked everyone for joining and for all the work you continue to do. Happy holidays and closed the meeting at 4:07pm.

Next Joint Committee Meeting: TBD

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