

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Tuesday, May 7, 2024**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Chief

Members Present

- | | | |
|---------------------------|----------------------|-----------------|
| • Jason Brinkley | Prince Frederick, MD | Member |
| • Robert “Rob” Calloway | Stockbridge, GA | Member |
| • Jason Crispin | Toms River, NJ | Member |
| • Ellen Dickey | Dakota Dunes, SD | Chair |
| • Joel Gelb | Brooklyn, NY | Member (Absent) |
| • Kameelah Guthridge | Columbus, OH | Member |
| • Jean Miller | Middletown, CT | Vice-Chair |
| • Joseph Parampathu | Irvine, CA | Member |
| • Patricia “Pat” Thompson | Providence, RI | Member |
| • Donald Williamson | Bethesda, MD | Member |

Staff

- | | |
|-------------------|--|
| • Ann Tabat | TAP Program Analyst |
| • Antoinette Ross | TAP Program Analyst |
| • Gulden Durdu | TAP Program Analyst |
| • Kevin Brown | TAP Management Assistant |
| • Mejbeen Balsara | Program Analyst Wage & Investments (W&I) |

Welcome Announcements/Comments/Acknowledgements

Jeans opened the call and welcomed everyone to the meeting.

Public Participants

Eric Fenster

Roll Call

Tabat completed the roll call. Quorum was met.

Welcome/Announcements/Comments/Acknowledgement of Citizens

Dickey thanked and welcomed everyone for joining the call.

Public Comment

Eric Fenster informed the committee he submitted a recommendation to move the questions about foreign financial accounts from the bottom of Schedule B of Form 1040 to the main page of Form 1040. Filers who state they have accounts to declare would then be referred to a new, numbered, Form 1040 Schedule to do and receive instructions for FinCEN 114. The committee acknowledged the comment.

Approval of Minutes

April 11, 2024, minutes approved as submitted. Crispin motioned; Brinkley seconded.

Action: April minutes accepted as submitted.

IRS Responses Received

Dickey opened the discussion on response received from the IRS for Project 52664-Form 3520 and Form 3520A (Foreign Trust). Thompson stated most IRS responses appeared favorable; however, it was noted no definitive answer on under consideration responses for implementation dates. The committee determined to return Project 52664-Form 3520 and Form 3520A response back to the IRS for clarity of their responses. Tabat advised still awaiting responses from IRS on the remaining 2023 projects.

Subcommittee 1

Dickey reported:

- **55984**-Form 8938 Statement of Specified Foreign Financial Assets.

The committee worked on recommendations to include creating charts for who must file and excepted assets, rearrangement of form and instructions. Another recommendation includes to have IRS to share form to FinCEN as Form 114 FBAR requirement. The committee will continue to work on additional recommendations.

- **60161**-Form 1040-NR Nonresident Alien

The committee discussed recommendations to create a new form for foreign trusts and estates and other updates to the form. The committee will continue to work on additional recommendations.

Subcommittee 2

Calloway reported:

- **55265**-Form 2210 Underpayment of Estimated Tax

There is a discrepancy in how the calculations are being done and if instructions clearly communicate to the public. The committee touched on two recommendations and will continue to work on additional recommendations.

- **55239**-Form 8962 & Premium Tax Credit

The committee worked on 19 recommendations to make changes to the form, the focus is to improve readability, eliminate errors and provide clarity for the taxpayer by updating the instructions and publication associated. The committee will continue to work on additional recommendations.

2024 TAP Annual Report

No completed projects for write-ups. Parampathu will complete TAP Newsletter write up for Sub-1; Miller will complete for Sub-2 on project statuses.

Screening Report

Tabat reported screening training and a partial report was completed earlier in the day. One issue was added to the parking lot regarding Publication 794. The remainder of the screened issues were either dropped and a few will be referred to other committees. The committee received the results from the parking lot screening report, which was completed in February 2024. Tabat instructed if no comments received the SAMS system would be updated with drop status. Eleven issues remain in the parking lot. Tabat advised the next screening review will be scheduled for end of May possibly into June. An email will be sent out with the report and solicitation for screening meeting date.

Outreach

Miller discussed the importance of outreach activities and recruitment efforts to spread the word about TAP. Encouraged everyone to record their time spent on outreach activities in TAPSpace.

ICC Updates

Williamson reported the results of the 2023 Project 61969-Addition of Speak Up Brochure to Information at VITA/TCE sites was successful. The Speak Up Brochure will be added to the VITA Publication 5683 Handbook for site coordinators, Publication 5358 Fact Sheet, and to an order form for VITA materials.

Action Items

Tabat proposed rescheduling the July 11th committee meeting to July 16th due to scheduling conflict with full staff meeting the week of July 8th. Brinkley motioned; Crispin seconded.

Action: July meeting rescheduled for July 16, 2024, at 3pm ET.

- Tabat will submit the April meeting minutes to Kevin for posting.
- Tabat to send out meeting invite for July 16th and cancel the July 11th meeting.

DFO Report

Jeans encouraged all members to read the IRA Strategic Operating Plan and touched on the following points:

- “This past filing season, our call centers answered a million more calls than the previous year, and saved taxpayers 1.4 million hours of hold time.”
- Direct file pilot for Taxpayers in 12 states
- Clean Tax Credit

Jeans reminded the committee the importance of meeting quorum as it allows the committee to do the work of the public. If quorum is not met, the committee is not able to move work forward.

Closing

Jeans thanked everyone for joining and closed the meeting at 2:27pm ET.

**The next monthly meeting
June 13, 2024, at 2:30pm ET/1:30pm CT/ 12:30pm MT/11:30am PT**

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