

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 27, 2024**

Designated Federal Official (DFO)

- Fred Smith Acting TAP Director

Members Present

- Richard “Rick” Bell Chair, Special Projects Committee
- Michelle Brookens National TAP Vice-Chair
- Ellen Dickey Chair, Tax Forms and Publications Committee
- Debra “Debbie” Kurita National TAP Chair
- Angela Madison Internal Communications Committee (ICC)
- Steven Sklar Chair, Notices and Correspondence Committee
- Richard “Rick” Rodriguez Chair, Taxpayer Assistance Center Committee (TAC)
- Jantel VanOrden Chair, Toll-Free Phone Lines Committee (Absent)
- Jim Wiseman Chair, Taxpayer Communications Committee
- Rebecca Lammers Visitor, Special Projects Committee
- Jason Crispin Visitor, Tax Forms and Publications Committee
- Michael Stewart Visitor, Notices and Correspondence Committee

Staff

- Kevin Brown TAP Management Assistant
- Gulden Durdu TAP Program Analyst
- Conchata Holloway TAP Program Analyst
- Kelvin Johnson TAP Program Analyst
- Priscilla Medrano TAP Program Analyst
- Matthew O’Sullivan TAP Program Analyst
- Robert Rosalia TAP Program Analyst
- Antoinette “Toni” Ross TAP Program Analyst
- Fred Smith TAP Program Analyst
- Ann Tabat TAP Program Analyst

Members of The Public

None

Welcome

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

Roll Call

Quorum was met for the meeting.

Review Agenda

Kurita reviewed the agenda.

National Office Update/Bylaws Update

Smith notified the committee that a report regarding the Bylaw's Ad Hoc committee will be given during the August JC meeting. Smith reminded everyone to input all of their TAP hours on to their activity reports. The JC face-to-face meeting will be from August 26-29, 2024, more information to come. The All TAP quarterly meeting will be on July 10, 2024, at 1:00pm ET.

TAP West Update

O'Sullivan reported:

- Toll Free Subcommittee meetings July 1, 2024, and July 3, 2024.
- Taxpayer Communications subcommittee meetings July 2, 2024.
- TAC subcommittee meetings July 1, and July 2, 2024.
- TAC monthly committee meeting on July 10, 2024, at 3:00pm ET
- Taxpayer Communications monthly committee meeting on July 11, 2024, at 1:00pm ET.
- ICC monthly meeting on July 18, 2024, at 3:00pm ET.

TAP East Update

Rosalia reported document upload tool Digital and Mobile Adaptive Forms (DMAF). They worked on the Form 14388 *TAP Submission Form* as part of this program.

A Quick Response code (QR) will be added to this document as a mobile option for taxpayers.

Other changes will give the submitter the option to add the subcommittee they think their submission may fit into while submitting the issue. The www.Improveirs.org is our website and would be good if members submitted articles to put on this site. Rosalia challenged members to get articles to upload to this website to keep people engaged with our program. Send any submissions to Rosalia regarding this topic.

Approval of May 23, 2024, JC Meeting Minutes

Approval of May 23, 2024, JC Meeting Minutes. Bell motioned; Dickey seconded.

Action: Minutes approved as submitted.

TAP Chair Report

Kurita encouraged members to log their TAP activities since only half to two-thirds of our members do not have anything in on the records. Kurita reiterated the TAP quarterly meeting on July 10, 2024. There will be some really good speakers for this event, and the agenda being finalized. Kurita reminded the committee to set their calendars for the JC face-to-face meeting in August of this year. Kurita also reminded the committee that the tax forums are starting soon and thanked those who will be attending them.

Vice-Chair/Outreach Report

Brookens reiterated the importance of completing the activity reports. Brookens asked the members to please encourage their members to log-in. Brookens shared a quote, "Small changes to a big system make a difference feel good." Regarding the efforts made by TAP on behalf of the taxpayers.

Public Comments

None

Project Committee Review/Activities

Special Projects

Richard Bell reported all the screenings up to date, and there are two referrals being reviewed by Systemic Advocacy (SA) and the Attorney Advisors (AA) which should be for July.

Issue 66513 Less Noticeable Envelopes for Refunds to Eliminate Theft

This referral seeks to make changes to stop or minimize the high number of these checks from getting stolen. A proposed change was to change the windowless envelope to make it look like a standard letter instead of a check so it's not noticeable. Showing just an address and appearing as a standard letter from the IRS and not the distinct look of a check is the goal. Bell mentioned the check being in a tri-folded format would help with this. Bell motioned; Wiseman seconded.

Notices and Correspondence

Steven Sklar reported the committee being very busy. They are currently work on six to twelve notices and possible rebuttals being worked on. They lost one member, but the rest are picking up the slack.

Tax Forms and Publications

Dickey reported screening 60 issues:

Five were referred to other committees; 39 were dropped; and eight were placed into the Parking Lot or associated with other issues being worked. Dickey indicated that subcommittee 1 is still working on Form 8938 *Statement of Specified Foreign Assets*. The subcommittee is also working on Form 1040 *Nonresident Alien*, with additional suggestions pending. Subcommittee 2 is working 8962 *Premium Tax Credit* and Publication 974 *Premium Tax Credit*.

Subcommittee 2 is reviewing the IRS response Issue 64919 Descendant Issues to determine if we will rebut this response. Issue 52596 Form 1040, a rebuttal, is awaiting a response from the IRS. The IRS response to Issue 57139 Digital Assets is going to be reviewed next week regarding consolidating information for all digital currencies in one area. The IRS response to Issue 52664 Form 3520 was referred back to IRS for clarification for items under consideration.

Taxpayer Assistance Center Improvements

O'Sullivan reported response clarification requested from IRS on a form allowing taxpayers to state their issues with TAC appointments. The committee is still waiting for information on taxpayer communication record keeping. The committee is waiting on information concerning Issue 67378 Appointment System about rescheduling appointments. The committee is researching resources for handicapped taxpayers at the TACs. The committee is researching Schedule C filers and self-employed individuals and how they can get assistance from Volunteer Income Tax Assistance (VITA). The IRS did share information about disabled taxpayers and VITA income limits, which is being worked still.

Taxpayer Communications

Wiseman reported the committee being busy and are expecting two issues for next month. These are Issue 68633 Improving Online EIN Application Process; and Issue 68081 Adding an Online

Option to File Form 911. Wiseman indicated that both subcommittees will be together in July for a Subject Matter Expert from Online Serves will speak.

They screened 31 issues with two transferred to the TAC, two being kept and 27 closed. There was an outreach event with the congressional delegation in Washington State, with one member and Susan Jimerson in attendance. The committee expects a couple issues for next month.

Toll Free Lines

Kurita reported that next week the subcommittee 1 meeting will be held on Monday and subcommittee 2 meeting on Wednesday. At its last meeting, the committee reviewed the latest response received from the IRS, which was to Referral 66274-On-Hold Music and Messages that had been elevated in November of 2023. In it, one recommendation was adopted and ten were identified as already implemented. There were 11 non-adopted for technical reasons or for the inability to make it concise and applicable to everyone. This referral will be reviewed to determine if a rebuttal will be appropriate. The committee is also reviewing responses related to the customer service survey and access to the business lines. Additionally, there will be holding a screening meeting in July.

Internal Communications Committee

Madison thanked Cintron-Santiago and O'Sullivan for their support. Issue 68481 regarding IRS TAS go delivery.com system over email is being worked. The Speak-Up being available at VITA sites was approved. Madison gave a reminder turn in newsletter submission by the 25 of each month. Madison will be setting up a meeting with all Facebook administrators soon.

Madison asked the committee please provide a statement about why you joined TAP to add to Facebook page. This should be a write-up or a video of our "Why" for joining the TAP. How you found out about TAP and why you feel it is important to serve the government. Please make the message engaging and inviting and include a high-resolution photo. Our goal is to post three or four times a week to keep public engagement about the TAP.

Outreach

Brookens reported the committees overwhelming support of the face-to-face meetings. Because of this, Brookens challenged the Vice-Chairs to go back to their committees and promote a focused effort to get back to face to face outreach. Brookens reminded everyone that the tax forums are starting in July. Please carry your TAP business cards wherever you go and use www.tapspace.org for outreach as a source.

Action Items:

- Post minutes from May 23, 2024.
- Approved Issue 66513 Special Projects

Roundtable

Kurita thanked everyone for their efforts, reminded members to encourage members to complete activity reports.



Closing

Smith thanked everyone for joining and for all the work you continue to do. Closed the call at 3:47pm.

Next Joint Committee Meeting: July 25, 2024, at 3:00pm ET

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