

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Tuesday, July 16, 2024**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Chief

Members Present

- | | | |
|---------------------------|----------------------|-----------------|
| • Jason Brinkley | Prince Frederick, MD | Member (Absent) |
| • Robert “Rob” Calloway | Stockbridge, GA | Member |
| • Jason Crispin | Toms River, NJ | Member (Absent) |
| • 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

- | | |
|---------------------|--------------------------|
| • Kevin Brown | TAP Management Assistant |
| • Ann Tabat | TAP Program Analyst |
| • Robert Rosalia | TAP Program Analyst |
| • Conchata Holloway | TAP Program Analyst |

Welcome/Opening

Cedric Jeans opened the call and welcomed everyone on to the meeting.

Public Participants

None

Roll Call

Brown completed roll and quorum was met.

Welcome/Announcements/Comments/Acknowledgement of Citizens

Dickey thanked and welcomed everyone for joining the call.

National Office/DFO Report

Jeans reported form 14388 TAP Issue Submission was revised this year. This provides a way for taxpayers to submit issues to TAP either on paper or online. One line-item change allows submitters to choose the committee that best fits the issue they are

sending to us. Please review to see the new changes. The form can be completed online and sent directly to our inventory faster.

Jeans indicated the tax forums have started, the first one held in Chicago on July 9th-11th, 2024. Followed by Orlando, FL; Baltimore, MD; Dallas, TX; San Diego, CA in the next two months. Jeans suggested members attending if located in their area.

Jeans spoke about the National Taxpayer Advocate releasing her June Objectives report last month. This is something that the committee should review as it may help or aid with issues for this committee. Jeans also suggested that members sign up for subscriptions on www.irs.gov to keep informed about the news and initiatives that are coming out of the IRS.

The staff will have training the week of August 12, 2024, and will be a bit delayed in responding since this will be a face-to-face event. The Joint Committee (JC) will have their strategic planning meeting for 2025 the week of August 26, 2024. Jeans asked that members share issues with the Chair for next year for this or other committees.

Committee New & Updates

Dickey reminded everyone that in August we will have the Subcommittee 1 meeting on August 6, 2024; Subcommittee 2 meeting on August 7, 2024; and the full committee meeting on August 8, 2024. So, the beginning of the month will be very busy.

Approval of Minutes

June 13, 2024, minutes. Williamson motioned; Thompson seconded

Action: June minutes accepted as submitted.

IRS Responses Received:

57139-Digital Assets/Crypto

Dickey reported after brief review it was decided the project would be returned to the IRS for clarification on their responses.

64919 – Decedent Issues.

Dickey and Thompson discussed in detail the review and comments on the non-adopted recommendations, it was determined the project would be returned to Subcommittee 2 to work on a rebuttal.

Subcommittee 1

Dickey reported:

- **55984-Form 8938 Statement of Specified Foreign Financial Assets- Referral** was completed has been sent to Attorney Advisors and Systemic Advocacy. One of the recommendations was questioned during the Attorney Advisor review since it

might be close to a legislative issue. The committee determined they will keep it in and include a “white paper” response. The phrase will be added under, “add a check mark to include appropriate instructions”. Parampathu motioned; Thompson seconded.

Action: Issue elevated to JC for elevation.

- **60161**-Form 1040-NR Nonresident Alien
Issue is still being worked.
- **70553**-Form W-4 Employee’s Withholding Certificate-**new project**
assigned despite there being an issue from a few years ago.

Subcommittee 2

Thompson reported:

- **55239**-Form 8962 & Premium Tax Credit
Issue being worked, 15 recommendations are being updated.
- **55265**-Form 2210 Underpayment of Estimated Tax
Tabled

2024 TAP Annual Report (Committee Check List)

55984-Form 8938 Statement of Specified Foreign Financial Assets. Williamson will work the blurb write up with Tabat.

Screening Report

Parampathu reported 60 issues were reviewed with the following results: 8 Parking Lot; 5 referred to other committees; 2 researched; 4 associated to last year’s parking lot; 2 with new parking Lot; 39 dropped

Action: Report accepted by committee

Outreach Report

Miller reminded update Activity Report -www.TAPSpace.org. Miller indicated outreach can be anything you make it as long as you are spreading the TAP mission.

ICC Updates/Newsletter

Williamson reported email list for public access to TAP meetings. This issue stopped because of management and time issues. The proposal will remain open for future consideration. Kyle Kipple and Jihan Jude are the new Facebook administrators.

Action Items

- June minutes approved to be posted.
- Issue 55984 sent to JC with the update.
- Issue 57139 sent back to IRS for clarification.
- Issue 64919 sent to subcommittee 2 for rebuttal.
- Subcommittee 1 new project Form W4 and associated documents will be sent.

Chair Closing Comments & Round Table

Dickey thanked everyone for attending such a productive call.

Closing

Jeans thanked everyone for joining and closed the meeting at 3:48pm ET.

**The next monthly meeting
August 8, 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.