

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
July 25, 2024**

Designated Federal Official (DFO)

- Cedric Jeans 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
- 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
- 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

Jeans 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

Jeans reported Anthony Earwood, Shawn Collins and Fred Smith attended the Orland, FL tax forums. This is a good place to gather suggestions and ideas and a great outreach opportunity. Jeans mentioned using the information from the newsletter as a great way to start or lead a conversation with taxpayers during these events.

Holloway reported there is an Online Services focus group coming up on July 31, 2024, and August 1, 2024. There will be five and four members participating in these sessions in that order. They will have specific questions which will be provided for us tomorrow. Send any questions you would like to ask to either Holloway or your analyst.

Jeans indicated the bylaws report and recommendations were reviewed and a lot of these changes have been adopted. The responses will be addressed directly at the JC face-to-face meeting in August to review. Jeans spoke of the letter of intent for the JC Planning meeting in August, which may cause us to have to conduct the meeting virtually. We were offered meeting space for free as a result of this letter of intent, so we need to fulfill our obligation to stay enough days in the hotel. Jeans asked members to reconsider staying throughout the entire meeting dates to keep this meeting in person.

There was an extended discussion about how many members can stay through the entire time of for the meeting and ultimately, it was determined that we should have enough members participating in the planning meeting to keep it in person. The panel made a request for more transparency about the requirements of such meetings in the future so they can be considered when travel plans are made.

TAP West Update

Jimerson reported Kelvin Johnson is temporarily taking over as the Toll-Free committee analyst until Matherne returns in September. Jimerson reminded the chairs to take notes and start preparing for the annual report since it will be here before we know it.

TAP East Update

Jeans said we lost Robert "Bob" Foley from Massachusetts on the Special Projects committee.

Approval of June JC Meeting Minutes

Approval of June 27, 2024, JC Meeting Minutes. Bell motioned; Sklar seconded.

Action: Minutes approved as corrected.

TAP Chair Report

Kurita is looking forward to a good conversation about the bylaws at the upcoming Face-to-Face JC meeting. Kurita thanked Madison and Sklar for participating in the Chicago tax forum. Kurita encouraged members to take pictures during these events. Kurita thanked the nine members for participating in the online services meetings. Kurita encouraged members to log their hours in the activity reports. Kurita noted that she had asked the committee members to identify any training needs or suggestions they had during the roundtable portion of this meeting, if there is time for a roundtable discussion.

Vice-Chair/Outreach Report

Brookens reported a pickup in activity hours and thanked everyone for their work.

Public Comments

None

Project Committee Review/Activities

Special Projects

Richard Bell presented:

Issue 71913 Provide Safe Harbor for International Taxpayers who received the Advanced Child Tax Credit for 2021. This issue seeks to protect low-income taxpayers from adverse effects from claiming this tax credit in error. Wiseman questioned whether this issue is out of TAP's purview. Kurita suggested removing contractions and to update the IRS business unit name.

Bell motioned; Brookens seconded.

Action: Elevated to IRS for consideration by unanimous consent as amended.

Issue 71914 Enable 2024 Tax Filing Season access to Free File Fillable Forms for International Taxpayers. Many expats can not complete this form because they may not have US addresses or cellular phones. This issue seeks to resolve that and reduce the financial burden on expats being able to file their taxes. Kurita suggested removing contractions, update the IRS business unit name, and a minor spelling correction. Bell motioned; Sklar seconded.

Action: Elevated to IRS for consideration by unanimous consent as amended.

Notices and Correspondence

Steven Sklar presented:

Issue 68462 CP 2501. This issue seeks clarity for the taxpayers to know what the IRS is talking about. There is also a recommendation to add a Quick Response (QR) code to go to the taxpayer online account. The third recommendation is to add information about what TAP is including our QR code. Madison suggested the QR code statement specifically state adding a QR code to go to the online account login page so there is no confusion. The order of the three recommendations was changed, and the recommendations were made clearer to the IRS what the recommendations are asking for. Wiseman suggested included a copy of the form in the pre-reads so members know how the form looks that is being changed. Kurita asked to consider removing any contractions. Sklar motioned; Madison seconded.

Action: Issue elevated to IRS for consideration by unanimous consent as amended.

Issue 52362 CP 14

This issue seeks clarity for the taxpayers to know what the IRS is talking about and to ensure the notice is not missing any important information such as the law or the number that is being referred to on this notice. There is a recommendation to add a QR code to the online account login page. There is a recommendation to add a number when the IRS suggest that taxpayers call if they need assistance. There was also a suggestion to add the TAP QR code. Kurita suggested removing contractions from the recommendation. Sklar motioned; Wiseman seconded. Rosalia indicated the suggestion of language change should be an additional recommendation because it is separate from the current recommendations. The committee will reword the recommendation.

Action: Issue elevated to IRS for consideration by unanimous consent as amended.

Sklar mentioned that taxpayers are confused by specific notices, which might new a new issue from the tax forums to be worked.

Taxpayer Communications

Wiseman reported having a good month with referrals. There were eight recommendations, five were adopted and two are under consideration.

Issue 68633 Employer Identification Number (EIN) online application experience.

This issue seeks to allow individuals to fix mistakes online; allow a print button; and to have a control number printed on the page to use in future correspondence without incident. Kurita suggested removing contractions. Wiseman motioned; Brookens seconded.

Action: Issue elevated to IRS for consideration by unanimous consent as amended.

Issue 68081 Add an Online submission option for the Form 911

This issue seeks to have an online option to complete this form and also to have a secure upload option for this form. Wiseman motioned; Brookens seconded. Madison suggested adding “for consistency” in the mission statement or the justification section. VanOrden suggested this as a separate issue. There was no further discussion about this.

Action: Issue elevated to IRS for consideration by unanimous consent

Tax Forms and Publications

Dickey reported an issue on Form 8938 Statement of Specified Foreign Assets, which did not clear the Systemic Advocacy (SA) or Attorney Advisors (AA) review process. They will meet with the committee and hopefully fix this, so the issue is ready for next month. The issue for Form 1040NR is almost ready. They are working on the Form W4 now. Subcommittee 2 is working on a project with Form 8962 Premium Tax Credit form and instructions. Then Form 2210 The Underpayment Penalties will be next. The response from the Descendant Issues which is being reviewed for a possible rebuttal. The response for Issue 57139 Digital Assets is being returned for clarification. The response to Issue 52664 Form 3520 Foreign Fiduciary was sent back for clarification. Dickey reported the issue for Form 8888 and Form 8915 are still awaiting an IRS response. We are still awaiting a response from the rebuttal for the Form 8915 Unearned Income of Minor Children and an issue from Form 1040.

Taxpayer Assistance Center Improvements

Rodriguez reported a number off issues awaiting responses from the IRS at this time:

Issue 55988 allowing taxpayers to state their issues to the TAC

Issue 66217 an issue pertaining to blind and deaf resources at the TAC

Issue 66143 record keeping

The committee is reviewing the IRS response to Issue 66145. The committee is working on Issue 67378 The Efficiency and Awareness of the Appointment System. They are working on Issue

69548 Adding a Method of Customer Feedback to IRS Web page. Rodriguez reported did outreach from the Volunteer Income Tax Assistance (VITA) testing project.

Toll Free Lines

VanOrden reported working Issue 62577 Customer Service Surveys and Issue 69432 Online Chat Features. A response to Issue 66274 was received with eight recommendations adopted. Subcommittee 2 is working on Issue 60190 Social Media; Issue 61907 Dashboard Data Where's My Refund; and Issue 67028 The Right to Quality Service. The committee is currently screening issues with two possible new issues.

Internal Communications Committee

Madison reported via chat, one significant update with the Internal Communications Committee. Most of the TAP Facebook team will end their service in November. We need more volunteers to post or to manage the administrators.

Outreach

Brookens had nothing to report.

Action Items:

- Post minutes from June 28, 2024.
- Approved Issues 71913 and 71914 from Special Projects.
- Approved Issues 68462 and 52362 from Notices & Correspondence.
- Approved Issues 68633 and 68081 from Taxpayer Communications.
- Holloway will include a copy of any notices being updated in pre-reads.
- Send names of focus group participants in the focus groups.
- Jeans will send email to confirm member's available for the JC planning meeting.

Roundtable

N/A

Closing

Jeans thanked everyone for joining a productive meeting and reminded members to complete as many referrals as possible before the TAP year ends. This will allow us to create a productive annual report. Jeans closed the call at 4:28pm.

Next Joint Committee Meeting: August 29, 2024, at 3:00pm ET

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