

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Thursday, August 8, 2024**

Designated Federal Officer (DFO)

- Shawn Collins TAP Director

Members Present

- | | | |
|---------------------------|----------------------|---------------------|
| • Jason Brinkley | Prince Frederick, MD | Member |
| • Robert "Rob" Calloway | Stockbridge, GA | Member (Absent) |
| • Jason Crispin | Toms River, NJ | Member |
| • Ellen Dickey | Dakota Dunes, SD | Chair |
| • Joel Gelb | Brooklyn, NY | Member |
| • Kameelah Guthridge | Columbus, OH | Member |
| • Jean Miller | Middletown, CT | Vice-Chair (Absent) |
| • 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 |
| • Toni Ross | TAP Program Analyst |
| • Conchata Holloway | TAP Program Analyst |
| • John Manhire | Taxpayer Advocate Service Legal Admin. Specialist |
| • Mejbeen Balsara | Program Analyst Taxpayer Services (TS) |
| • Cynthia "Cindy" Jones | Chief, Program Management Office (TS) |

Welcome/Opening

Shawn Collins 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

Collins welcomed both Jones and Balsara for joining the call from the IRS. Collins reported the recruitment package will have a final review next week before being elevated through TAS in route to the Commissioner's office then Treasury for final approval. Collins expects this to be final package to be completed by October or November. Collins spoke of the Joint Committee (JC) planning session in Jacksonville, FL for August 26-29, 2024.

Collins reported attending the Orlando, FL tax forum in which it was amazing, and they were able to provide a lot of information to a lot of people. The next tax forum will be next week in Baltimore, MD; then Dallas, TX and the final one in San Diego, CA.

Collins showed pictures of the new TAP signage to include a large banner, three pop-up banners, and three tablecloths for outreach events moving forward.

Committee New & Updates

Dickey spoke of the Online Services focus group but said that there are no notes yet from this meeting.

Approval of Minutes

July 16, 2024, minutes. Williamson motioned; Crispin seconded.

Action: July minutes accepted as submitted.

IRS Responses Received:

- **55647** - Form 8915-F: Qualified Disaster Retirement Plan Distributions and Repayments

Dickey indicated that of the 46 recommendations 29 were adopted by the IRS, so this should be considered a win. Dickey said the IRS indicated that an attachment was missing, so it was determined it would be returned to the reviewer with the attachment.

Subcommittee 1

Dickey reported:

- **55984**-Form 8938 Statement of Specified Foreign Financial Assets-forwarded to the JC for August meeting. There was a response from Attorney Advisors (AA) and Systemic Advocacy (SA). Erika Lunder AA attended the last subcommittee meeting to discuss their concerns. As a result, one of the recommendations will remain on the referral and we will await the response from the IRS for insight.
- **60161**-Form 1040-NR Nonresident Alien- Still being worked.
- **70553**-Form W-4 Employee's Withholding Certificate- Still being worked.

Subcommittee 2

Crispin reported:

- **55239**-Form 8962 & Premium Tax Credit-Vote to submit to JC contingent upon SA & AA review

This referral has 15 recommendations. Crispin motioned; Gelb seconded.

Action: Issue elevated to JC for elevation.

- **55265**-Form 2210 Underpayment of Estimated Tax-Vote to submit to JC contingent upon SA & AA review

This referral has three recommendations. Crispin motioned; Guthridge seconded.

Action: Issue elevated to JC for elevation.

- **64919**-Decedent Issues-(**Rebuttal**)

We are working on reviewing 15 possible rebuttals and clarifications from the IRS.

- **Issue 70105** Form 1098 was pulled from the Parking Lot for a new project and a second issue will be reviewed and assigned by the committee chair.

2024 TAP Annual Report (Committee Check List)

55239 Form 8962 & Premium Tax Credit (JC)

55265 Form 2210 Underpayment of Estimated Tax (JC)

Screening Report

Next meeting Wednesday August 21, 2024, at 3pm ET-Reviewing 60 issues.

Outreach Report

Tabat reported Miller will be attending the Baltimore tax forum, will provide a write up on this event. Tabat encouraged members to complete their activity reports and account for all outreach activities including personal conversations about TAP. Tabat asked members to contact her if assistance is needed. Tabat asked that members indicate what organization is you speak to during your outreach events for the outreach repository. These could be rotary clubs, Toast Masters groups, book clubs or local Chamber of Commerce for outreach ideas.

ICC Updates/Newsletter

Williamson reported working on how to make TAP more accessible to the public. The idea of an email list for the public was scrapped. We are looking to create a link with a listing of TAP meetings from another organization that uses resources that we want TAP to be included on. This will take AA review which we have requested. Facebook page administrators are still being requested. Dickey will do newsletter report for subcommittee 1.

Action Items

- July minutes approved to be posted.

- Issue 55239 sent to JC for consideration.
- Issue 55265 sent to JC for consideration.
- Issue 55647, recommendation number 2987, return to IRS with attachment.
- Issue 70105 Form 1098 assigned to Sub-2 will be sent as pre-read

Chair Closing Comments & Round Table

Cindy Jones thanked for being invited to the meeting and is concerned about outstanding issues and will help find out status and cause of delay. Balsara and Holloway are also reviewing this issue. Dickey thanked everyone for attending the call.

Closing

Collins thanked everyone for joining and closed the meeting at 3:04pm ET.

**The next monthly meeting
September 12, 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.