

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Thursday, September 12, 2024**

Designated Federal Officer (DFO)

- Robert Rosalia Acting 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 (Absent) |
| • Joel Gelb | Brooklyn, NY | Member (Absent) |
| • Kameelah Guthridge | Columbus, OH | Member (Absent) |
| • Jean Miller | Middletown, CT | Vice-Chair |
| • Joseph Parampathu | Irvine, CA | Member |
| • Patricia "Pat" Thompson | Providence, RI | Member (Absent) |
| • Donald Williamson | Bethesda, MD | Member (Absent) |

Staff

- | | |
|-------------------|---|
| • Kevin Brown | TAP Management Assistant |
| • Shawn Collins | TAP Director |
| • Antoinette Ross | TAP Program Analyst |
| • Ann Tabat | TAP Program Analyst |
| • John Manhire | Taxpayer Advocate Service Legal Admin. Specialist |
| • Mejbeen Balsara | Program Analyst Taxpayer Services (TS) |

Welcome/Opening

Robert Rosalia opened the call and welcomed everyone who joined the meeting.

Roll Call

Brown completed roll and quorum was not met.

Welcome/Announcements/Comments/Acknowledgement of Citizens

Miller thanked and welcomed everyone for joining the call.

Committee New & Updates

Miller reported:

Project# 55984-Form 8938 Statement of Specified Foreign Financial Assets- Approved by the Joint Committee (JC) during the August JC meeting.

September Joint Committee Meeting agenda
Project# 55239-Form 8962 & Premium Tax Credit

Project# 55265-Form 2210 Underpayment of Estimated Tax
Sent to the JC after Quality Review and Attorney Advisor (AA) and Systemic Advocacy (SA) review were completed. Miller recognized and thanked Jason Crispin and Joseph Parampathu for attending the bylaws review during the JC planning meeting.

Approval of Minutes

August 8, 2024, minutes. **Tabled to next month.**

National Office/DFO Report

Rosalia reported that the Annual Report committee is being put together. A solicitation for members to join this committee will be sent by Holloway. Please respond by September 20, 2024. Chair elections are being planned for next TAP year. More information on this should be out within the next week. The tax forums concluded, Rosalia thanked everyone who participated at the events. The Joint Committee (JC) planning session recently concluded. At the meeting the committees discussed projects for the 2025 TAP year, and the bylaws were discussed for potential updating. The Director and the members that contributed are still deliberating the updates. Rosalia mentioned the potential outreach opportunities with Stakeholder Partnerships, Education & Communication (SPEC) and that they are embarking on an initiative to address Scam Prevention.

IRS Responses Received:

- 62742 – Form 8615 & Inst (Children Who Have Unearned Income) –(**Rebuttal**) Miller and Tabat spoke about the rebuttal response received with a favorable adopt from the IRS. This will be reviewed and include this in the annual report. Will be tabled for next meeting determination to close the project.

Awaiting IRS Responses

- 52664-Form 3520 & F3520A (Foreign Trust)-Sent back to IRS for clarification of responses 5/2024.
- 57139-Digital Assets/Crypto-Sent back to IRS for clarification of responses 7/2024.
- 55647 - Form 8915-F: Qualified Disaster Retirement Plan Distributions and Repayments. Sent back to IRS, re-review #2987 8/2024.
- 52596 - F1040 – (**Rebuttal**) still awaiting response.
- 54759- Form 8888 & Instructions-Allocation of Refund (Including Savings Bond Purchases) still awaiting response.

Tabat indicated the JC analyst is working on a status for these issues, hopefully for next month.

Subcommittee 1

Parampathu reported:

- **60161**-Form 1040-NR Nonresident Alien-
Vote to submit to JC contingent upon SA & AA review (**Tabled to next month**)
- **70553**-Form W-4 Employee's Withholding Certificate (Will be worked soon)
- **New project to be assigned from the parking lot**

Subcommittee 2

Calloway reported:

- **64919**-Decedent Issues-(**Rebuttal**)- **Seven (7) Rebuttals, four (4) Requests for justification, ready to submit to IRS.**
- **70105**-Form 1098 Mortgage Interest Statement
This issue is still being worked.
- **67501**-Form 8936 & Instructions Clean Vehicle Credits
This issue will be worked soon.

2024 TAP Annual Report (Committee Check List)

55984- Form 8938 Statement of Specified Foreign Financial Assets (**DW**)

55239- Form 8962 & Premium Tax Credit (**JC**)

55265- Form 2210 Underpayment of Estimated Tax (**JC**)

62742 – Form 8615 & Inst (Children Who Have Unearned Income) –(**Rebuttal**) (**JM**)

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

Screening Report

Joseph Parampathu reported the following issues to be added to the parking lot:

- **69581**-Online Tax Withholding Tool/W-4 adjustments (May be addressed with W-4 project 70553 Sub-1)
- **69933**-Form 1120 Tax Deposits
- **71014**-Publication 501-Dependents
- **71163**-Fact Sheet 2022-40-Residential Improvements
- **71576**-Form 1040-SR U.S. Tax Returns for Seniors

Outreach Report

Miller reported the Baltimore, MD tax forum as a success. Most people wanted the case resolution team, but some did take the time to speak to TAP, where were able to give them information about the TAP. Eugene Lillie, last year's national chair and Lucinda

Weigel, former TAP member, attended the forum as well. The National Taxpayer Advocate (NTA), Erin Collins was there, and they were able to get a photo with her.

Miller acknowledged Parampathu for an outreach event with Debra Kurita at the Buena Park, CA Senior Center. Miller reminded the members to update their activity reports to keep them accurate and continue to do outreach.

ICC Updates/Newsletter

Tabat reported they are still working on an email list to keep the public informed about TAP meetings. They are still looking for Facebook administrators. Reach out to Tabat if you are interested.

Action Items

- August minutes tabled.
- 64919-Decedent Issues- Going back to the IRS.
- Annual Report write up reminders to be sent out by Tabat.
- Vote for Issue **60161**-Form 1040-NR Nonresident Alien tabled.

Chair Closing Comments & Round Table

Crispin reminded members that National Chair elections will coming soon, and any individuals interested should look out for the email notifications. Crispin reported that this committee had 178 recommendations in 2023, and a current total of 644 activity hours for the 2024 year. Subcommittee 2 while working Form 2210, they found out that the IRS is seeking public feedback for the next 36 days on that form. We hope our input can be moved forward during this period of time. During the JC planning session each committee was asked for what we think is going right, needs to be change and what our 2025 goals are to be forwarded to them soon. Miller reminded the committee we only have two months left so we should try to complete as many projects as we can before the end of the TAP year.

Closing

Rosalia thanked everyone for joining and closed the meeting at 2:58pm ET.

**The next monthly meeting
October 10, 2024, at 2:30pm ET/1:30pm CT/ 12:30pm MT**

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