

**Joint Committee (JC)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
September 26, 2024**

**Designated Federal Official (DFO)**

- Susan Jimerson 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
- Mitchell Gerstein Visitor, Notices and Correspondence Committee
- Michael Stewart Visitor, Notices and Correspondence Committee

**Staff**

- Kevin Brown TAP Management Assistant
- Conchata Holloway TAP Program Analyst
- Cedric Jeans TAP East Chief
- Susan Jimerson TAP West Chief
- 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
- Mejbeen Balsara Program Analyst Taxpayer Services (TS)

**Members of The Public**

None

**Welcome**

Jimerson 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.

### **Approval of June JC Meeting Minutes**

Approval of August 22, 2024, JC Meeting Minutes. Brookens motioned; Dickey seconded.

**Action:** Minutes approved as corrected.

The committee changed the November meeting date to November 21, 2014, at 3pm ET. Brookens motioned; Wiseman seconded.

**Action:** Meeting date changed to November 21, 2024.

### **Public Comments**

None

### **Project Committee Review/Activities**

#### **Notices and Correspondence**

Steven Sklar presented Issue 70106- CP23

The goal of this referral is to make recommendations to make it easier for taxpayers to understand this form and comply with the law. Sklar motioned; Brookens seconded.

**Action:** Elevated to IRS for consideration by unanimous consent.

Issue 68464- CP49 Overpayment to Unpaid Balance

This referral seeks to make this form easier to understand and more taxpayer friendly.

Sklar motioned; Madison seconded.

**Action:** Elevated to IRS for consideration by unanimous consent.

#### **Special Projects**

Richard Bell presented Issue 67583- Provide Clarity on Free File Pricing Under IRS.gov

This referral seeks to address that using a third-party program to complete your taxes there may be a fee for some forms to be used. Bell motioned; Rodriguez seconded.

**Action:** Elevated to IRS for consideration by unanimous consent.

#### **Tax Forms and Publications**

Dickey reported Issue 55265- Form 2210 instructions; Underpayment of Estimated Tax by Individuals, Estates and Trusts. This referral seeks to improve the readability of this form for the taxpayers. Dickey motioned; Sklar seconded.

**Action:** Elevated to IRS for consideration by unanimous consent.

Issue 55239- Form 8962 Premium Tax Credit instructions and Publication 974

This referral seeks to improve the readability of this form for the taxpayers. Gerstein commented that the IRS made a recent publication of frequently asked questions that may be of concern for this issue. Dickey and the committee will review this publication and respond accordingly.

Dickey motioned; Brookens seconded.

**Action:** Elevated to IRS for consideration by unanimous consent.

Dickey reported the committee not making quorum last month so project 60616 will have to wait until next month to be approved. They are working on issue 70553 W-4 Employee Withholding Certificate. They are working on form 8832 Entity Classification Election and instructions. The service is not processing these forms quickly enough, so additional assistance may be needed. The IRS responded to Issue 62742 which is being reviewed at this time.

Subcommittee 2 is preparing a rebuttal to the response from project 64919. There are seven recommendations being rebutted and seven recommendations we are requesting clarification for. They are also working on Form 1098 Mortgage Interest Statement and instructions. They are also working on Form 8936 Clean Vehicle Credits. They are awaiting an update on last year's project on Form 8888 Allocation of Refund (Including Savings Bond Purchases). Project 57139 was sent back to the IRS for more clarification of the responses. The response for Issue 52664 Form 3520 Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, was sent back for more clarification also.

### **Taxpayer Communications**

Wiseman presented Issue 72106- Asynchronous communication: Evaluating a centralized communication experience. This referral seeks to improve and make more information available to taxpayers in the E-Services system. Wiseman motioned; Dickey seconded.

**Action: Elevated to IRS for consideration by unanimous consent.**

### **Taxpayer Assistance Center Improvements**

Rodriguez reported Issue 66217 closed policies in place already. Issue 66145 addressing Volunteer Income Tax Assistance VITA income limitation is being worked now. We are looking for a Subject Matter Expert (SME) for issue 67318. A response was received for issue 66143, an issue from last year. The IRS is requesting our tip sheet, which will be provided soon.

Rodriguez indicated that the committee combined both subcommittees so none of the remaining issues being worked get stuck in the subcommittees. There were two new issues from the screening committee for the 2025 year. The committee is reviewing a response from Issue 69548 which was a request for a button or some mechanism on the website for feedback after employee interactions. Rodriguez thanked O'Sullivan for all of his help.

### **Toll-Free**

VanOrden reported subcommittee 1 working on Issue 66274 On hold messages. They worked on a rebuttal to send it back to IRS. Issue 69432 was being rebutted also. Issue 60190 is being worked and they are receiving feedback, and it will be voted on soon. Issue 67028 Right to Quality Service survey will be moved on to the next full committee meeting. Issue 61907 was accepted by the committee.

### **Internal Communications Committee**

Madison reported that Kyle Kipple is the new Facebook page administrator. The committee is grateful for the job the Lammers has been doing for the last three years. Kipple has expertise in this field which adds value to our page. The transition is being done now. Madison said, the ask is for everyone to share something exciting to be added to the Facebook page and invite friends to like and follow the page.

The ICC draft referral 68481 allow members of the public to join TAP meetings from [www.irs.gov](http://www.irs.gov). Some issues are under Taxpayer Advocate Service (TAS') control at this time. O'Sullivan reminded members to turn in their newsletter articles. O'Sullivan said we are working on how the taxpayers get notified regarding submitted issues.

### **Vice-Chair/Outreach Report**

Brookens reported September activity significantly reduced, but thanked everyone who continues to post their activity. Brookens thanked chairs for asking for members to report outreach. The Stakeholder Partnerships, Education & Communication (SPEC) representative's information is being provided for those who want more outreach opportunities. Please ask your analyst for this information so you can make the connection.

### **Action Items:**

- Post minutes from August 22, 2024.
- The November meeting was moved to November 21, 2024, 3pm ET.
- Notices elevated Issues: 70106; and 68464.
- Special Projects elevated Issue 67583.
- Forms and Pubs elevated Issues 55239; and 55265.
- Communications elevated Issue 72106.

### **National Office Update/TAP West Update**

Jimerson reported the Bylaws Discussion with the JC is on Monday September 30, 2024, at 3pm ET. The TAP Recruitment package is done and in the approval chain and soon to be elevated to the National Taxpayer Advocate and the Commissioner for approval. We received nine volunteers for the Annual Report committee, with the first meeting on October 11, 2024. Jimerson reminded the committee that the election season with the following dates:

- Leadership informational session, October 15, 2024, at 1pm ET.
- Nominations accepted by midnight on October 18, 2024.
- Campaign statements due midnight, October 28, 2024, and posted on October 28, 2024.
- Meet the Candidates session on November 6, 2024.
- Ballots sent out by midnight November 8, 2024, and due by midnight November 14, 2024.
- Results will be announced on November 15, 2024.
- Matherne will be returning next month from her detail.

### **TAP East Update**

**NA**

### **TAP Chair Report**

Kurita encouraged committees to complete activity reports to capture all the hours we perform for TAP. Kurita and Hwang attended the San Diego tax forum where they used both the new tablecloth and banner. Kurita reported they talked to many taxpayers about TAP. The NTA came by took some pictures which were posted on Facebook. They met a Facebook follower who spent time talking about some important tax issues. Kurita spoke to the Taxpayer Experience office,

where the mentioned that the callback feature has saved 3.3 million hours of hold time for taxpayers. They also mentioned they would be updating forms which will look different, some perhaps from our input. They are trying to upgrade equipment, so Customer Service Representatives has a 360-degree view of what the taxpayer has in their file while working with them on their tax issues. Kurita mentioned this is something we have recommended before.

### **Roundtable**

Brookens is happy the recruitment package is so far ahead of the normal schedule. Brookens indicated that the SPEC suggested using them to help advertise for the TAP recruitment effort. We will continue to work on this and Brookens thanked everyone for all their cooperation.

Gerstein was happy to see a new current event on [www.improveirs.org](http://www.improveirs.org) and invited members to review the updated story. Kurita asked members to consider running for TAP leadership.

### **Closing**

Jimerson thanked everyone for joining and asked to keep up the good work. Jimerson closed the call at 4:00pm ET.

**Next Joint Committee Meeting: October 24, 2024, at 3:00pm ET**

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