

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Thursday, October 10, 2024**

Designated Federal Officer (DFO)

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

Staff

- | | |
|---------------------|--|
| • Kevin Brown | TAP Management Assistant |
| • Shawn Collins | TAP Director |
| • Antoinette Ross | TAP Program Analyst |
| • Ann Tabat | TAP Program Analyst |
| • Conchata Holloway | TAP Program Analyst |
| • Gulden Durdu | TAP Program Analyst |
| • Mejbeen Balsara | Program Analyst Taxpayer Services (TS) |

Welcome/Opening

Cedric Jeans opened the call and welcomed everyone who joined the meeting.

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 spoke about the recruitment package bringing on 26 new members for 2025. The package will be reviewed by the National Taxpayer Advocate (NTA), the Commissioner and then to Treasury. Jeans spoke about the Celebration of Service for the third-year members on November 15, 2024, at 1pm ET.

Jeans reported the timeline for the Chair elections process:

- October 15, 2024, 1-2pm ET Informational Session National Chair and Vice Chair will speak at this meeting.
- October 18, 2024, midnight nominations and self-nominations due. Prior approval is required for nominations.
- November 6, 2024, 12pm ET Meet the Candidates meeting.
- November 8-14, 2024. Voting period.
- November 15, 2024, announcement of winners.

Jeans indicated the staff will be off this Monday October 14th for a federal holiday.

Committee New & Updates

September Joint Committee Meeting Approved:

Project# 55239-Form 8962 & Premium Tax Credit

Project# 55265-Form 2210 Underpayment of Estimated Tax

Approval of Minutes

August 8, 2024, minutes. Miller motioned; Brinkley seconded

Action: Minutes approved as submitted.

September 12, 2024. Gelb motioned; Williamson seconded.

Action: Minutes approved amended.

IRS Responses Received:

- 62742 – Form 8615 & Inst (Children Who Have Unearned Income) –(Rebuttal)
Thompson motioned; Miller seconded.

Action: Response Accepted

- 55647 - Form 8915-F: Qualified Disaster Retirement Plan Distributions and Repayments Back to IRS, re-review #2987

Thompson motioned; Brinkley seconded.

Action: Response Accepted

Awaiting IRS Responses

- **52664**-Form 3520 & F3520A (Foreign Trust)-Sent back to IRS for clarification of responses in **May 2024**
- **57139**-Digital Assets/Crypto- Sent back to IRS for clarification of responses **July 2024**
- **52596** - F1040 – **(Rebuttal)**
- **54759**- Form 8888 & Instructions-Allocation of Refund (Including Savings Bond Purchases)

2024 Projects

- **55984**-Form 8938 Statement of Specified Foreign Financial Assets **August 2024**
- **64919**-Decedent Issues-**(Rebuttal) September 2024**

- **55239**-Form 8962 & Premium Tax Credit **September 2024**
- **55265**-Form 2210 Underpayment of Estimated Tax **September 2024**

Subcommittee 1

Dickey reported:

- **60161**-Form 1040-NR Nonresident Alien-
Vote to submit to JC contingent upon Systemic Advocacy (SA) & Attorney Advisor (AA) review. Williamson motioned; Thompson seconded

Action: Issue approved for elevation to the JC for consideration.

- **69638**-Form 8832 Entity Classification
Williamson motioned; Thompson seconded

Action: Issue 69638 approved as a committee project.

- **70553**-Form W-4 Employee's Withholding Certificate-
Vote to submit to JC contingent upon SA & AA review.

Williamson motioned; Thompson seconded

Action: Issue approved for elevation to the JC for consideration.

Subcommittee 2

Calloway reported:

- **70105**-Form 1098 Mortgage Interest Statement
Made progress on project but issue is still being worked to make this form easier to understand. Calloway motioned to accept this as an official project; Crispin seconded.

Action: Issue 70105 approved as a committee project.

- **67501**-Form 8936 & Instructions Clean Vehicle Credits
Calloway motioned; Crispin seconded.

Action: Issue 67501 approved as a committee project.

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**)

60161-Form 1040-NR Nonresident Alien (**DW**)

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

70553- Form W-4 Employee's Withholding Certificate-**(DW)**

Screening Report

Tabat reported:

Meeting scheduled for October 23, 2024, at 2pm ET with more to come later.

Outreach Report

Tabat reported:

Stakeholder Partnerships, Education and Communication (**SPEC**) -Obtain contact information through analyst for more outreach opportunities.

Activity Report –www.TAPSpace.org verify time and stay up to date with your TAP activity. Tabat will continue monitor these reports and aid members who do not have anything reported. Please record all outreach efforts for outreach, meeting preparation and meetings.

ICC Updates/Newsletter

- Issue 68481- Current status of www.govdelivery.gov- In final review.
- Issue 67035- Updating communication to submitter on www.improveirs.org for acknowledgment of issues submitted.
- Facebook Administrators- Ongoing open solicitation.
- Newsletter – Due twenty-fifth of each month (Crispin and Williamson to complete).

Action Items

- August and September minutes to Brown.
- Issues 60121 and 70553 monitored for AA/SA review response.
- IRS response to Issues 62742 and 55647 accepted by committee.
- Tabat will assist members writing new blurbs for the Annual Report.

Chair Closing Comments & Round Table

Dickey reminded the members the TAP year ends in November, so there is only one month remaining to get the last projects completed for this year.

Closing

Jeans thanked everyone for joining and reminded the committee the next JC meeting is on October 24, 2024. Jeans closed the meeting at 3:07pm ET.

**The next monthly meeting
November 14, 2024, at 2:30pm ET/1:30pm CT/ 12:30pm MT**

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