

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
October 24, 2024**

Designated Federal Official (DFO)

- Shawn Collins 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 Chair, 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
- Jason Crispin Visitor, Tax Forms and Publications Committee
- Melanie Almeida Visitor, Taxpayer Communications Committee

Staff

- Kevin Brown TAP Management Assistant
- Gulden Durdu TAP Program Analyst
- Cedric Jeans TAP East Chief
- Susan Jimerson TAP West Chief
- Kelvin Johnson TAP Program Analyst
- Rosalind Matherne TAP Program Analyst
- Priscilla Medrano TAP Program Analyst
- Matthew O’Sullivan 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

Collins 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 September 26, 2024, JC Meeting Minutes. Bell motioned; Dickey seconded.

Action: Minutes approved as corrected.

Approved Bylaws

Collins indicated there were several changes made to the bylaws and approved. “Elected by declaration” was the additional change indicated in the event of a candidate running unopposed for National Chair or Vice-Chair. “Carbon copy” changed to copy when emails are sent out by members while conducting TAP business. Wiseman questioned a section of wording in the bylaws for a clearer understanding along with a grammatical error which was corrected.

The changes will be sent to Counsel and Systemic Advocacy (SA) for review to be approved. Brookens motioned; Bell seconded approving the changes to the bylaws.

Action: Changes approved to the bylaws to move forward for review.

Public Comments

None

Project Committee Review/Activities

Notices and Correspondence

Steven Sklar presented **Issue 67718-** CP01A IP PIN

The goal of this referral is to make it easier for taxpayers to understand this form and comply with the tax laws. We seek to encourage taxpayers with boilerplate language to create an online account, which would make it easier to communicate with the IRS. Bell questioned if there was an effort to keep it to one page by using links. Sklar responded that additional language in the referral might be better than multiple links. Sklar motioned; Rodriguez seconded.

Action: Elevated to IRS for consideration by unanimous consent.

Issue 74030- CP 3219A

This referral seeks to make things clearer for the taxpayer. Gerstein made some grammatical corrections to the referral. This issue may rise to the level of needing a webpage. Part of the referral is to provide a link to the TAS webpage so that more help is available to the taxpayers. Sklar motioned; Brookens seconded.

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

Issue 68681- CP 05 We’re holding your refund.

This referral seeks to make this notice easier to understand and more taxpayer friendly. Sklar motioned; Wiseman seconded.

Action: Elevated to IRS, with changes, for consideration by unanimous consent.

Internal Communications Committee

Madison asked the members to like and repost the TAP Facebook posts. They are working on perfecting a recommendation that may need to be split into two. They are working on www.improveirs.org availability on multiple locations on the IRS website so the public has access to TAP.

Tax Forms and Publications

Dickey presented **Issue 60161**- Form 1040-NR and Instructions

This referral seeks to clarify language in the instructions for better taxpayer understanding. We are recommending standalone instructions rather than referring to the 1040 instructions. This is similar to a foreign fiduciary filling this form on behalf of a trust or an estate. We are asking for specific line-by-line instructions for them to do so. We also recommend a form 1040-F with instructions so they can fill out a form that is consistent with the classification of their income. In addition, a request for a private delivery service option definition on how the IRS will accept deliveries. Dickey motioned; VanOrden seconded.

Action: Elevated to IRS for consideration by unanimous consent.

Dickey reported the committee plans submit a referral next month on the Form W-4 Employee's Withholding Certificate addressing the online withholding estimator, however Systemic Advocacy provided some feedback that needs further review. The committee also received a response on their rebuttal of Form 8615 Tax for Certain Children Who Have Unearned Income where one recommendation is now adopted. A response was also received for Issue 55647 Form 8915-F. The IRS responded with one more recommendation added to under consideration. Subcommittee 1 is working on an issue regarding Form 8832 and subcommittee 2 is working on issues regarding Form 1098 and Form 8936.

Taxpayer Communications

Wiseman presented **Issue 64840**- Improving the Tax Pro online accounts

Corrections were made to the project statement language to use the National Taxpayer Advocate (NTA)'s language per Kurita's feedback. The goal for this referral is for the reporting agent to have more robust access to a taxpayer's account and better serve the taxpayer they are speaking with. Wiseman motioned; Brookens seconded.

Action: Elevated to IRS for consideration by unanimous consent.

Issue 72107 Form 15214- Taxpayer-requested data: Why they need it and how we can help them achieve their goals. This referral seeks to improve the look of the form, so it looks more like a tax return and is better for the taxpayers viewing these documents.

Wiseman motioned; Rodriguez seconded.

Action: Elevated to IRS for consideration by unanimous consent.

Issue 76132- Taxpayer Services Unauthenticated Chatbot

This referral seeks recommend small improvements in the use of this feature for taxpayers.

Wiseman motioned; Brookens seconded.

Action: Elevated to IRS for consideration by unanimous consent.

Wiseman reported one member not participating, which should be addressed next year, and that the committee has cleaned up the screening of issue for this year.

Toll-Free

VanOrden presented **Issue- 60190** IRS Homepage and TFPL Customer Service Improvements. This issue seeks to make it easier to find information, points of contact and access for taxpayers on important tax matters via the phone system. This serves to address the lack of quality assist from the Taxpayer Bill of Rights. VanOrden motioned; Bell seconded.

Action: Elevated to IRS for consideration by unanimous consent.

Special Projects

Richard Bell reported three issues going through the approval and review process, and the screening is updated. They are working on Annual Report for their committee.

Taxpayer Assistance Center Improvements

Rodriguez reported lost one member this year. They will probably have four issues from the parking lot for next year. They are working on a pending issue, 66145, after a response from Attorney Advisor (AA) review since it needs more work. There was a feed back button issue we submitted earlier this year, and it came back as implemented prior to elevation. This was from an Inspector General's office report. Rodriguez reviewed the report, which said there was no means for taxpayers to submit how they were treated after customer interactions. They had almost 4000 whistleblower complaints. Rodriguez stated that sometimes small issues can turn out to be big issues. This is expected to be updated by October 2025.

Vice-Chair/Outreach Report

Brookens thanked everyone for their work reporting over 7000 hours to date with there still being time to report hours for October. Brookens asked members to make sure their committee update their hours. Please include TAP meetings along with outreach. One member had over 400 hours, four members with over 300, and eight with over 200 hours.

Action Items:

- Post minutes from September 26, 2024.
- Notices elevated Issues 67718; 68681; and 74030.
- Forms and Pubs elevated Issue 60161.
- Communications elevated Issues 64840; 72107; and 76132.
- Toll Free elevated Issue 60190.
- Collins will take address the bylaws.

TAP Chair Report

Kurita thanked everyone for all they did this year, noting there may be serval more coming for the next meeting. Kurita reminded members to complete their activity reports. Kurita encouraged everyone to vote in the TAP leadership election including the third-year members.

National Office Update/TAP West Update

Collins thanked everyone for their time as we could not do this without them. The Recruitment Package was sent to the NTA's office for review, then to the Commissioner, then to Treasury. The goal is having this completed before Christmas. There will be a supplemental recruitment package announced for areas that still need coverage. The hope is for this to be done in time for the 2025 year. Collins encouraged everyone to share this information so we can get this out to the areas we need coverage. Please turn in your newsletter which is due tomorrow so O'Sullivan can get this done timely. Please get your activity reports completed so we can end the year with some good numbers. The election plans are going well with campaign statements due on October 28, 2024. Collins acknowledged that despite this being the end of the TAP year, we would like to remain focused and make this a good last month. Collins also reminded members to remain respectful to each other and speak to people the way you want to be spoken to.

TAP West Update

Jimerson reported and welcomed back Matherne after being on a temporary detail, who is currently working with the Annual Report committee at this time. Jimerson encouraged Chairs to work within the timelines, which are tight and cannot be avoided at this time, this is so we can have this completed by February of 2025.

TAP East Update

N/A

Roundtable

N/A

Closing

Collins thanked everyone for joining and asked to keep up the good work. Collins closed the call at 4:10pm ET.

Next Joint Committee Meeting: November 21, 2024, at 3:00pm ET

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