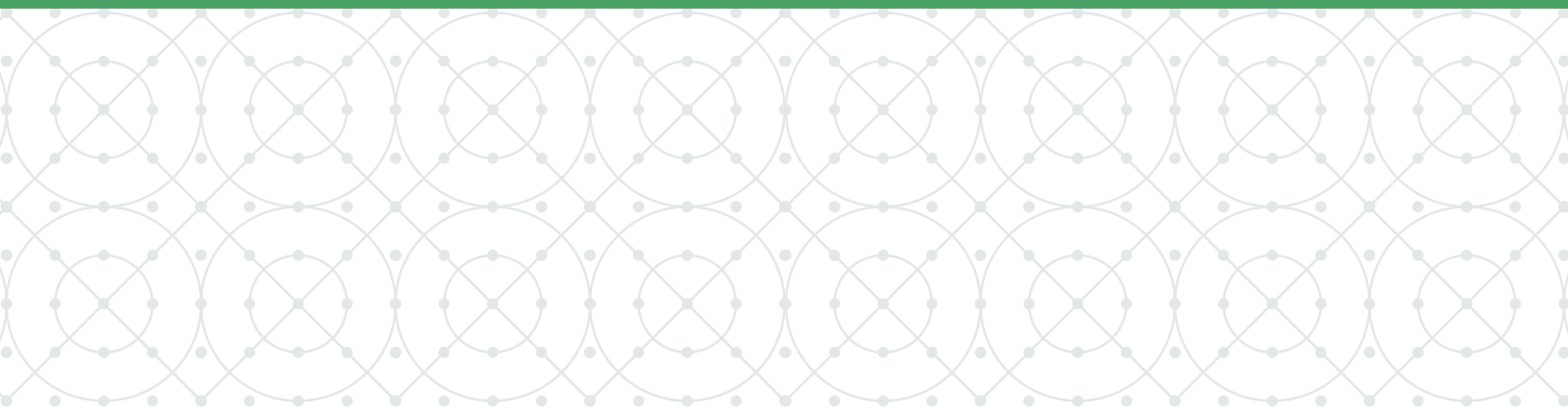


Taxpayer Advocacy Panel

2024 Annual Report



A Federal Advisory Committee to the IRS



**Taxpayer
Advocacy Panel**
IMPROVING THE IRS

To: The Honorable Scott Bessent
Secretary of the Treasury

Melanie Krause
Acting Commissioner, Internal Revenue Service

Erin M. Collins
National Taxpayer Advocate

From: 2024 Taxpayer Advocacy Panel

Subject: 2024 TAP Annual Report

It is with great pride that we present our 2024 Taxpayer Advocacy Panel (TAP) Annual Report. TAP is a diverse group of ordinary citizens, based both around the country and internationally, who possess a sense of civic duty, patriotism, and belief in an effective and well-regarded taxation system. We volunteer our time and energy to improve the services of the Internal Revenue Service (IRS) and increase taxpayer satisfaction. TAP members remain dedicated to supporting the IRS in enhancing its services by conducting grassroots outreach to identify key taxpayer concerns.

TAP identifies and presents recommendations to the IRS aimed at improving taxpayer services and experiences. A key focus of TAP's recommendations is to support the IRS in enhancing service delivery and, most importantly, improving taxpayers' ability to interact with the IRS in ways that best meet their needs. While TAP maintains an ongoing dialogue with the IRS, the decision to accept and implement these recommendations rests solely with them. Regardless of the IRS's responses, TAP's efforts to identify issues, evaluate processes, and propose practical improvements continue to provide significant value to both the IRS and the public.

In 2024, TAP was led by Debra Kurita, National TAP Chair, and Michelle Brookens, National TAP Vice Chair. Throughout the year, TAP engaged with the IRS by offering constructive feedback on its programs and suggesting enhancements to online tools available on the IRS website.

This year's panel consists of six project committees and two internal committees. Each committee has responsibility for a specific area for which it reviews issues, determines whether there is a plausible solution, and provides recommendations to the IRS to improve taxpayer experience and satisfaction.

The 2024 TAP Committees are:

- **Notices and Correspondence** – Chair: Steven Sklar, New York
- **Special Projects** – Chair: Richard “Rick” Bell, Texas
- **Tax Forms and Publications** – Chair: Ellen Dickey, South Dakota
- **Taxpayer Assistance Center Improvements** – Chair: Richard “Rick” Rodriguez, California
- **Taxpayer Communications** – Chair: Jim Wiseman, Tennessee
- **Toll-Free Phone Lines** – Chair: Jantel VanOrden, Utah
- **Outreach (internal)** – Chair: Michelle Brookens, Illinois
- **Internal Communications (internal)** – Angela Madison, California

The Joint Committee (JC) is the governing board for TAP and is comprised of the TAP Chair and Vice Chair, the chairs of the six project committees, and the chair of the Internal Communications Committee. The JC reviews and approves all recommendations before sending them to the IRS to consider.

This year, each TAP committee dedicated significant effort to representing the interests of taxpayers and ensuring their voices were heard. TAP members engaged with taxpayers across the country and internationally, leveraging their personal knowledge, skills, and expertise to address the wide range of issues raised regarding the federal tax system. Outreach is conducted through one-on-one discussions, presentations, town hall events, community involvement, engagement with traditional media, social media outreach, and other networking opportunities. This report highlights the issues TAP identified and presents recommendations to the IRS aimed at improving taxpayer services and experiences.

TAP’s 2024 recommendations focused on several key areas aimed at improving taxpayer interactions and experiences. These recommendations included improving taxpayer service across multiple channels (in-person, phone, mail, and online), simplifying IRS notices and correspondence to reduce confusion, and revising tax forms and publications to make them more user-friendly. The panel also suggested enhancements to the IRS’s digital tools to provide more accessible and comprehensive online services. Additionally, the panel emphasized the need for expanded services at Taxpayer Assistance Centers to better support taxpayers in underserved areas and proposed measures to reduce wait times on toll-free phone lines.

As TAP members, we take pride in representing taxpayer interests and providing thoughtful input aimed at improving IRS services. Our commitment to fostering a more effective, accessible, and taxpayer-centered system drives our work each year.

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Letter From the Departing Chair

As the outgoing National Chair of the Taxpayer Advocacy Panel (TAP), I am very proud of the foundation that the 2024 panel members have laid for the future. Thanks to the dedication and hard work of our members and support staff, the new and continuing members of the 2025 panel will be well positioned to meet the ongoing challenges and to continue addressing issues on behalf of the taxpayers. During this past year, our members diligently worked towards accomplishing our mission of “listening to taxpayers, identifying taxpayers’ issues, and making suggestions to improve IRS services to the taxpayers.”

It is my pleasure to present the 2024 Annual Report, which provides details and background information on the many contributions the members made to help improve the taxpayers’ experiences with the IRS. I deeply appreciate the dedication and efforts of the Annual Report Committee members, and everyone involved in producing this Annual Report.

Highlights of TAP Activities in 2024

Referrals and Outreach. There are two main components of the ongoing efforts of our membership: preparing and submitting referrals on taxpayers’ issues to the IRS and performing outreach to solicit input from taxpayers. On the former, I want to express my appreciation to each TAP member for their contributions toward the work that is required to identify, research, and prepare our referrals for improving the IRS. During 2024, we elevated 37 referrals with a total of 380 recommendations for improvement to the IRS. The details of these referrals are contained in the reports from the various Committee Chairs provided in this Annual Report. I want to take this opportunity to personally thank each of these Committee Chairs for their leadership and teamwork, which were the cornerstone for our success this year. Through this process, we make a difference!

On our outreach efforts, special kudos to our National Vice Chair and the Outreach Committee for their efforts as well as the Chair and members of the Internal Communications Committee for their work with social media. Further, a big “thank you” to each of our members for their individual outreach efforts, ranging from informing small groups of friends and neighbors about TAP and its mission to representing TAP at the Nationwide Tax Forum to over 2,000 participants. As a result of these efforts, our members logged a total of **1,314.25** hours of outreach and other activities in 2024.

Bylaws Update Project. Another key accomplishment of this year was the progress made on the updating of the TAP Bylaws. The bylaws, together with the charter and handbook, serve as the three core documents governing the operations of our organization. This project began in August 2023, when the TAP membership initiated a comprehensive review of the bylaws to address a number of issues, as well as to update its language and references. This was the first time in 17 years that such an update had been conducted.

Over four months, the Ad Hoc Bylaws Update Committee, which was established by the Joint Committee, solicited input from TAP members and staff and performed a thorough analysis of each provision of the Bylaws. In November 2023, the Bylaws Update Committee submitted ten proposed amendments to the TAP Director. Those proposed amendments were the basis of review and subsequent approval, denial, or counter proposals by the TAP Program Director and her staff. The Director distributed her recommendations for changes to the Joint Committee members in August 2024. The Joint Committee reviewed the Director's recommendations in a joint meeting with the Bylaws Update Committee in August and in a subsequent working meeting in September.

The Joint Committee members, after much discussion, compromise, and collaboration with the Director and her staff, unanimously approved the Director's final recommendations for changes to the Bylaws in October. The final step in the update process is the approval by a majority of the membership, which will be conducted in the 2025 TAP year. A special acknowledgement must be expressed to the members of the Bylaws Update Committee for their efforts and dedication to this project over the past two TAP years.

IRS Issues Focus Groups. Additionally, during 2024 our members collaborated with the General Accounting Office by providing our expertise and input through focus groups regarding the topics of: the use of information returns, the process of tax identification authentication, and the overall taxpayer experience. The members also provided feedback and suggestions to various units within the IRS by participating in focus groups regarding the IRS online services and conducting tests and evaluations of voice and chatbots under development.

Future Opportunities. Although we accomplished a great deal during the 2024 year, there are always opportunities to strengthen the foundation we have already built. The following areas may warrant exploration by the members and staff in the upcoming TAP year:

Proactive partnering with the IRS Strategic Planning Group and Taxpayer Experience Office

There have been times when committees work on a referral only to discover that many of the recommended changes or program upgrades were already in process within the IRS. The general issue is that TAP members do not know what we do not know, and the IRS is not aware of what we do not know. There is a great opportunity to complement rather than duplicate efforts. If TAP can partner with the IRS Strategic Planning Group and Taxpayer Experience Office early in the year to share the initiatives being implemented to improve customer service, it would benefit both sides greatly.

Providing earlier training for new members

During the 2024 year, the TAP members and staff discussed the opportunities for additional training for the leadership group and new members. The team agreed that it would be advantageous to offer training for new members earlier in the TAP year. Fortunately, the TAP Program Director prioritized the expeditious completion of the staff portion of the new member recruitment process, and there is a possibility that this type of training may be offered as early as January.

Expanding and Supporting the Mentoring Program

This is an ongoing program that has been a beacon of great support for new members. During the 2024 year, due to some staffing changes, there was only one meeting for the mentors. As the mentors provided valuable service to the new members throughout the year, having additional meetings to discuss methods and techniques for providing support to these new members would strengthen this program even further.

Conclusion. When I began my term as National Chair, one of my primary objectives was to foster teamwork and collaboration amongst the members and between the members and the TAP staff. I am very proud of the outcome of that focus, as the teamwork and respect amongst our membership and staff is apparent through the amount and quality of the work we accomplished.

One of the key factors that helped to reinforce a positive and supportive environment was the National Taxpayer Advocate's appointment of Shawn Collins as the permanent TAP Director in May. This provided a level of stability for both the staff and the members after having three interim directors during the previous year. I have the highest regard for the work performed by Director Collins and her staff to support the TAP members in fulfilling our mission. I also must express my deep gratitude for the support, advice, and feedback that I have received from National Taxpayer Advocate, Erin M. Collins, throughout my time on the panel.

As I conclude my tenure as Chair and end my three-year term as a panel member, I want to express my profound appreciation to the very talented and dedicated volunteers with whom I have had the privilege to serve. Together, we made 2024 a productive, effective, and rewarding year.

Finally, for those of you who are also ending your term, I extend my best wishes for success in your future endeavors. Thank you for all you have done for TAP!

Respectfully,

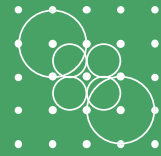


Debra Kurita
2024 National TAP Chair

TAP Vision and Mission Statement

The volunteer members of TAP listen to taxpayers, identify taxpayer issues, and make recommendations for improving IRS service and customer satisfaction. The mission is to partner with the IRS and continuously look for ways to improve IRS service to taxpayers.

TAP provides the taxpayer perspective on critical tax administrative programs and helps identify grassroots issues through outreach. TAP also provides opportunities to gather independent taxpayer comments and suggestions regarding IRS service, customer satisfaction, and process improvements. TAP has direct access to the appropriate IRS operating divisions to ensure recommendations are considered. TAP's scope focuses primarily on issues that fall within the authority of the Taxpayer Services and Small Business/Self-Employed divisions.



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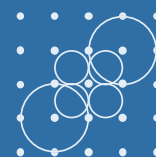
Introduction to the Taxpayer Advocacy Panel

TAP is an independent advisory committee that operates under the auspices of the Federal Advisory Committee Act. This act ensures panel advice and recommendations are objective and accessible to the public. From an administrative perspective, TAP is accountable to the Department of the Treasury (Treasury), the IRS, and the National Taxpayer Advocate. The Taxpayer Advocate Service (TAS), an independent division within the IRS, provides essential funding, technical, administrative, and clerical support to TAP.

Treasury was the driving force in creating TAP in 2002. This panel, which was originally named the Citizen Advocacy Panel, operated in only ten states. After reviewing its contributions, Treasury recommended that it be expanded nationwide and renamed the panel to the Taxpayer Advocacy Panel.

TAP members are drawn from a nationwide pool of citizen volunteers, with at least one member and alternate from each of the 50 states, Washington, D.C., Puerto Rico, and a member to represent U.S. citizens living and working abroad. Each year, approximately one-third of the TAP members rotate off the panel and must be replaced. New member recruitment is conducted early each year and is widely advertised in local and national media. Potential members are screened and interviewed by existing panel members and IRS staff. They also undergo a thorough background check. The final list of candidates is forwarded through the Commissioner of Internal Revenue to Treasury for approval and appointment.

Before introducing you to the 2024 work and accomplishments of TAP, the members wish to acknowledge and thank the TAS TAP staff for their talent and commitment. Because of their dedication to the taxpaying public, TAP volunteers can accomplish the mission of elevating taxpayers' interests to the IRS.



TAP members
are drawn from a
nationwide pool of
citizen volunteers.

The Taxpayer Advocacy Panel by Location

Treasury authorized TAP to have up to 75 volunteer panel members for 2024. Appointed members serve three-year terms that begin on December 1, the start of the TAP year. Every effort is made to name at least one alternate member per state. Should a member be unable to complete his or her appointment or choose to resign from TAP, an alternate member may replace him or her during the year or at the start of the next TAP year.

The list of members in Appendix A at the end of this report may exceed the number of Treasury-authorized members listed in Figure 1 due to resignations and other changes in membership during a TAP year.

Figure 1, Treasury Authorized TAP Members

| STATE | MEMBER(S) | STATE | MEMBER(S) | STATE | MEMBER(S) |
|---------------|-----------|----------------|-----------|------------------|-----------|
| Alabama | 1 | Louisiana | 1 | Oklahoma | 1 |
| Alaska | 1 | Maine | 1 | Oregon | 1 |
| Arizona | 1 | Maryland | 1 | Pennsylvania | 3 |
| Arkansas | 1 | Massachusetts | 2 | Puerto Rico | 1 |
| California | 5 | Michigan | 1 | Rhode Island | 1 |
| Colorado | 1 | Minnesota | 1 | South Carolina | 1 |
| Connecticut | 1 | Mississippi | 1 | South Dakota | 1 |
| Delaware | 1 | Missouri | 2 | Tennessee | 2 |
| Florida | 2 | Montana | 1 | Texas | 4 |
| Georgia | 2 | Nebraska | 1 | Utah | 2 |
| Hawaii | 1 | Nevada | 1 | Vermont | 1 |
| Idaho | 1 | New Hampshire | 1 | Virginia | 1 |
| Illinois | 2 | New Jersey | 1 | Washington | 1 |
| Indiana | 1 | New Mexico | 1 | Washington, D.C. | 1 |
| International | 1 | New York | 5 | West Virginia | 1 |
| Iowa | 1 | North Carolina | 1 | Wisconsin | 1 |
| Kansas | 1 | North Dakota | 1 | Wyoming | 1 |
| Kentucky | 2 | Ohio | 2 | | |

TAP 2024 Project Committee Accomplishments

Project Committee Organization

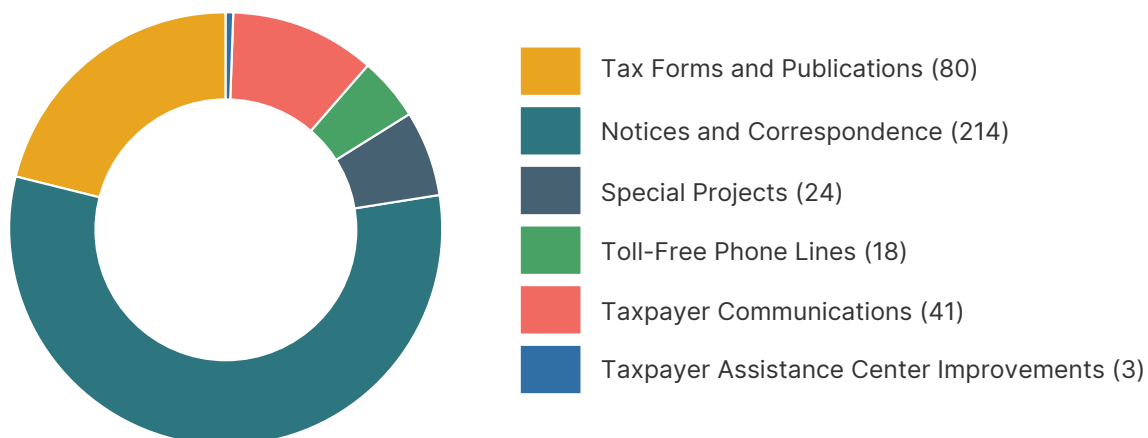
TAP consists of six core taxpayer-focused project committees. The committees worked on projects identified and defined by the TAP Joint Committee (JC) and IRS program executives. Each committee was similar in size and consisted of members from around the country. The project committees worked with the IRS to define problems and then develop referrals with recommendations to address the topics. TAP also addressed ad hoc and grassroots issues and made recommendations to the IRS for changes. The IRS values the outside perspective provided by the diversity of backgrounds, experiences, and thought processes of the TAP members, which may lead to fresh approaches not apparent to IRS staff.

The TAP Outreach and Internal Communications Committees worked on products used in 2024 by TAP for internal TAP business, as well as for interaction with taxpayers. This included publishing the monthly TAP Newsletter, updating outreach materials, and setting procedures to respond to issue submitters to inform them of the status of their issue.

TAP Submitted 380 Recommendations to the IRS

The six core project committees submitted 37 referrals to the IRS for consideration during the 2024 TAP year. These referrals contained 380 recommendations. Each referral represents a step toward addressing taxpayer needs and improving IRS services.

Figure 2, 2024 TAP Recommendations Submitted to the IRS by Committee



The IRS may adopt, partially adopt, consider, or choose not to adopt recommendations from TAP. Recommendations can be rejected due to factors such as policy limitations, staffing constraints, or budgetary concerns. However, if new information becomes available that could influence the IRS’s decision, a previously rejected recommendation may be resubmitted for reconsideration. Even if a recommendation is not adopted, TAP’s role in providing input to the IRS enhances public accountability and reinforces the integrity of the process.

Figure 3, 2024 TAP Recommendations Submitted to the IRS by Outcome

| 2024 SUBMITTED RECOMMENDATIONS | |
|--------------------------------|------------|
| Adopted | 7 |
| Partially Adopted | 12 |
| Considered | 5 |
| Resolved Prior to Elevation | 3 |
| Not Adopted | 13 |
| Awaiting IRS Response | 340 |
| Total | 380 |

Figure 3 shows the status of TAP recommendations as of December 31, 2024. The status may change depending on if TAP members accept or rebut the IRS responses before they are closed.

Figure 4, TAP Recommendations With IRS Responses Received and Closed in 2024

| RECOMMENDATIONS RECEIVED AND CLOSED IN 2024 | | | |
|---------------------------------------------|---------------|-----------|------------|
| | Prior Year(s) | 2024 | Total |
| Adopted | 64 | 7 | 71 |
| Partially Adopted | 9 | 12 | 21 |
| Considered | 14 | 5 | 19 |
| Not Adopted | 68 | 13 | 81 |
| Total | 155 | 37 | 192 |

Of the 192 recommendations to which the IRS has responded and which were closed by TAP in 2024, almost 48 percent were adopted in whole or in part, which will result in improved service to taxpayers.

Recommendations Adopted by the IRS in 2024

Throughout the year, TAP committees work tirelessly to identify and research challenges faced by taxpayers and propose solutions to improve IRS processes. By leveraging the diverse expertise and perspectives of its members, TAP submitted a series of referrals aimed at addressing systemic issues and enhancing the taxpayer experience. The following figures highlight the results of these efforts, categorized by the status of the recommendations:

Figure 5, TAP Recommendations – Adopted by the IRS in 2024

| ADOPTED RECOMMENDATIONS | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| TAP Recommendation | TAP Committee |
| Issue 48868 : Updating Taxpayer Financial Institution and Mailing Address Information | Taxpayer Communications Committee |
| Issue 52425 : CP12 Notice, Overpaid Math Error – Refund Due | Notices and Correspondence Committee |
| Issue 55647 : Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments | Tax Forms and Publications Committee |
| Issue 57139 : Digital Assets/Cryptocurrency | Tax Forms and Publications Committee |
| Issue 62742 : Form 8615, Tax for Certain Children Who Have Unearned Income, and Instructions | Tax Forms and Publications Committee |
| Issue 63395 : CP2000 Notice, Request for Verification of Unreported Income, Payment, and/or Credits | Notices and Correspondence Committee |
| Issue 63760 : Identity Protection Personal Identification Numbers for Overseas Taxpayers | Special Projects Committee |
| Issue 68069 : CP25 Notice, Estimated Tax Credits Discrepancy – We Changed Your Return to Match Your Credits or Payments Posted to Your Account – Even Balance | Notices and Correspondence Committee |
| Issue 64824 : CP13 Notice, Math Error – Balance Due < \$5, Overpayment < \$1 | Notices and Correspondence Committee |
| Issue 68190 : LTR 4314C, Automated Underreporter Interim Letter | Notices and Correspondence Committee |
| Issue 68461 : LTR 4883C or LTR 6330C, Potential Identity Theft During Original Processing | Notices and Correspondence Committee |

The details of each referral can be found on the [Browse All Issues page on ImproveIRS.org](#).

Recommendations Partially Adopted by the IRS in 2024

Figure 6, TAP Recommendations – Partially Adopted by the IRS in 2024

| PARTIALLY ADOPTED RECOMMENDATIONS | |
|-----------------------------------------------------------------------------------------------------------|--------------------------------------|
| TAP Recommendation | TAP Committee |
| Issue 48868 : Updating Taxpayer Financial Institution and Mailing Address Information | Taxpayer Communications Committee |
| Issue 52425 : CP12 Notice, Overpaid Math Error – Refund Due | Tax Forms and Publications Committee |
| Issue 68190 : LTR 4314C, Automated Underreporter Interim Letter | Notices and Correspondence Committee |
| Issue 68461 : LTR 4883C or LTR 6330C, Potential Identity Theft During Original Processing | Notices and Correspondence Committee |

The details of each referral can be found on the [Browse All Issues page on ImproveIRS.org](#).

Recommendations Not Adopted by the IRS in 2024

Not all referrals were adopted, but these efforts still brought to light important issues for the IRS to consider, as follows:

Figure 7, TAP Recommendations – Not Adopted by the IRS in 2024

| NOT ADOPTED RECOMMENDATIONS | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| TAP Recommendation | TAP Committee |
| Issue 52425 : CP12 Notice, Overpaid Math Error – Refund Due | Notices and Correspondence Committee |
| Issue 41535 : Tax Practitioners Revealing Their Personal Identifiable Information (Such as Social Security Numbers or Birthday) | Special Projects Committee |
| Issue 52479 : CP503 Notice, Individual (IMF) Balance Due – Second Notice | Notices and Correspondence Committee |
| Issue 53485 : LTR 2273C, Installment Agreement Accepted; Terms Explained | Notices and Correspondence Committee |
| Issue 55647 : Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments | Tax Forms and Publications Committee |
| Issue 57139 : Digital Assets/Cryptocurrency | Notices and Correspondence Committee |
| Issue 57391 : LTR 1962C, Direct Debit Installment Agreement (Form 433-D) Granted/Revised | Notices and Correspondence Committee |
| Issue 62577 : Toll-Free Phone Lines Standardized Taxpayer Service Survey | Toll-Free Phone Lines Committee |
| Issue 62742 : Form 8615, Tax for Certain Children Who Have Unearned Income, and Instructions | Tax Forms and Publications Committee |
| Issue 63395 : CP2000 Notice, Request for Verification of Unreported Income, Payment, and/or Credits | Notices and Correspondence Committee |
| Issue 63526 : Letters Involving IR-2022-170 to Add Taxpayer Experience | Notices and Correspondence Committee |
| Issue 63760 : Identity Protection Personal Identification Number for Overseas Taxpayers | Special Projects Committee |
| Issue 64665 : Allow Amended Returns for Direct Deposit | Special Projects Committee |
| Issue 64824 : CP13 Notice, Math Error – Balance Due < \$5, Overpayment < \$1 | Notices and Correspondence Committee |
| Issue 68069 : CP25 Notice, Estimated Tax Credits Discrepancy - We Changed Your Return to Match Your Credits or Payments Posted to Your Account - Even Balance | Notices and Correspondence Committee |
| Issue 68190 : LTR 4314C, Automated Underreporter Interim Letter | Notices and Correspondence Committee |
| Issue 68350 : LTR 5071C or LTR 6331C, Potential Identity Theft During Original Processing With Online Option | Notices and Correspondence Committee |
| Issue 68461 : LTR 4883C or LTR 6330C, Potential Identity Theft During Original Processing | Notices and Correspondence Committee |

The details of each referral can be found on the [Browse All Issues page on ImproveIRS.org](#).

Project Committee Chair Reports

Notices and Correspondence Committee

Chair

Steven Sklar, New York

Members

Mitchell Gerstein, Pennsylvania (Vice Chair)

Cheryl Crowe, Delaware

Manuel Dominguez, Missouri

Kyle Kipple, Florida

Shelly McCracken-Rania, Indiana

Robin Mosley, Ohio

Michael Stewart, Tennessee

Designated Federal Officer

Cedric Jeans, Chief TAP East, Tennessee

IRS Program Owners

Taxpayer Services

TAP Staff

Robert Rosalia, Management and Program Analyst, New York

Kevin Brown, Management Assistant, Washington, D.C.



The Notices and Correspondence Committee reviews and addresses IRS notices that are unclear or notices that could cause confusion for the taxpayer.

Committee Work Scope and Recommendations

On an annual basis, the IRS sends notices, letters, and correspondences to millions of taxpayers living in the United States and abroad. The Notices and Correspondence Committee (NCC) listens to taxpayers' issues and makes suggestions to the IRS to improve these communications.

The issues received came from a variety of sources including taxpayers, the IRS, and other TAP members. Through our screening work, the NCC observed a couple of trends in correspondence that cause taxpayers frustration with the IRS and resort to phone calls to Customer Service Representatives. NCC strongly suggests:

- The IRS should continue to encourage taxpayers to create online accounts at IRS.gov;
- The IRS should make online accounts a priority to better promote usage; and
- The IRS should post *all* pertinent information to taxpayer accounts, including but not limited to all letters, notices, correspondence, tax returns, and returned mail.

Increased use of online accounts should result in the IRS receiving fewer phone calls and less paper correspondence, and more satisfied taxpayers.

The NCC recommends that the IRS include the following taxpayer online account alert language at the top center of all notices and correspondence:

TAXPAYER ONLINE ACCOUNT – Taxpayers can create and access taxpayer online accounts. Please go to IRS.gov, select “Sign into your Online Account” to get started.

Our NCC members began the TAP year motivated by our passion and enthusiasm to improve the IRS. In addition to screening suggestions from taxpayers, grassroots outreach, and committee members, we concluded project work on the CP2000 notice and pushed for online account information to be present on all correspondences. As the 2024 TAP year concludes, the NCC still has at least ten notices and items of correspondence to review and additional recommendations to submit.

Our NCC members also participated in many other TAP activities this year, including the Internal Communications Committee, various focus groups, annual conferences, and the IRS Nationwide Tax Forum. Our outreach activities included many events with our Local Taxpayer Advocates.

The following issues were elevated to the IRS for consideration:

- **Issue 68463: CP504, CP504B, and CP504J Notices** – The CP504 letter series includes three notices. The IRS sends taxpayers a notice in this series if they have not paid their balance due in a timely manner and warns them of potential levy actions if the taxes remain unpaid. With each successive notice in this series, the IRS's warnings escalate. This has confused some taxpayers who are attempting to comply but do not understand how to comply or where to turn for assistance. The NCC reviewed this series of notices for clear, concise, and consistent messaging.

The NCC submitted recommendations to clarify for taxpayers what is requested in these notices and the applicable deadlines.

- **Issue 68069: CP25 Notice** – The IRS sends a CP25 notice if a taxpayer's reported estimated tax payments, credits applied from other years, or payments with an extension do not match the

IRS's records. The CP25 causes taxpayers to either (1) panic because additional taxes are owed, or (2) rejoice because the error benefits the taxpayer. The IRS does not, however, explain where the error originated.

The NCC recommended that the notice be improved by identifying and explaining the cause of the error in a manner easily understood by the taxpayer, e.g., clearly identifying if the error is due to a mismatch in estimated tax payments, credits from other years, or payments made with an extension. Taxpayers often do not understand where the error originated. Including explanations in the CP25 will help taxpayers better understand the notice. The NCC also submitted recommendations to make language simpler and more straightforward by:

- ▶ Stating up front that the tax return had been adjusted;
 - ▶ Providing the reason for the adjustment;
 - ▶ Updating the "Refund Tables" section by adding a side-by-side comparison of the taxpayer and IRS calculations in one table (*i.e.*, without splitting into multiple tables) down to the refund/amount due line;
 - ▶ Providing the timeframe by which the taxpayer must act; and
 - ▶ Listing the *specific* IRS website address *most relevant* to this issue.
- **Issue 68460: CP22A, CP22E, CP22H, and CP22I Notices** – CP22A informs taxpayers that the IRS made certain changes to the taxpayer's return based on information it received from them. If a taxpayer sends the IRS additional information relevant to a particular tax year or tax return, and the IRS accepts the additional information, the IRS adjusts the taxpayer's account. The IRS then sends one of the CP22 series of notices to the taxpayer, confirming the changes and the additional amounts owed.

Taxpayers raised concerns regarding understanding various information items in the notice series including why the IRS changed the amount due, what options are available to the taxpayer after the IRS accepts the changes, and what penalties the IRS imposed or will impose if a taxpayer fails to or cannot pay the total amount due. The NCC recommended that the IRS make the following specific changes to CP22A:

- ▶ Amend the language in certain sections to ensure clarity, especially as to *why* the IRS changed the amount due;
- ▶ Add payment stub information;
- ▶ Ensure the "what you must do immediately" section is clearly stated on one page;
- ▶ Add a QR code directing taxpayers to the IRS payment website;
- ▶ Reference the IRS mobile app;
- ▶ Add IRS account information;
- ▶ Add scheduling payment options; and
- ▶ Revise the language regarding penalty and interest calculations and similar clarifying information.

Updating CP22A in this manner will make it easier to understand, enabling taxpayers to better know what they need to do. These updates will make the CP22A consistent with all the forms in the CP22 series.

In addition, recommendations to include detailed information on Low Income Taxpayer Clinics, the Taxpayer Advocate Service (TAS), and taxpayer rights were partially adopted. The IRS continues to improve forms by including information regarding online account setup and access, QR codes, and mobile device access. While the IRS accepted most of the recommendations, the NCC was disappointed that some of the recommendations were not adopted because of a concern that certain language could be interpreted by taxpayers to think compliance was optional, even though similar language is used in various other IRS instructions.

- **Issue 52362: CP14H and CP14I Notices** – The IRS issues a CP14 notice informing taxpayers they owe \$5 or more of unpaid taxes, plus interest and penalties. It is the first notice in the collection notice stream for an unpaid balance. The CP14 series of notices is confusing to taxpayers because it only communicates to taxpayers that they owe money but may not adequately explain why or how the taxpayer made an error.

The CP14 was the subject of previous recommendations that were partially adopted by the IRS, including a recommendation to redact taxpayers' Social Security numbers. This year, the NCC recommended that in addition to correcting some typographical errors, the IRS should clarify some additional language and add an expanded "IRS Help" section that provides recipients with further resources to assist them in resolving their issue, including information regarding TAS and TAP.

- **Issue 68462: CP2501, CP2005, CP2006, and CP2057 Notices** – These notices are closely related to the CP2000. In this series of notices, the IRS sends an initial contact letter requesting additional information due to discrepancies between the taxpayer's return and information received by the IRS. In later notices, the IRS confirms whether, in response to the CP2000, the IRS did or did not receive a taxpayer's correspondence regarding the resolution of discrepancies. These notices then inform the taxpayer that:

- ▶ The IRS closed the inquiry;
- ▶ The IRS is still researching the inquiry;
- ▶ The IRS needs additional information; or
- ▶ The taxpayer must file an amended return.

Many standard paragraphs throughout this series of notices are inconsistent or unclear. The NCC provided various recommendations to increase the clarity and readability of the notices and thereby enhance the taxpayer experience.

- **Issue 70106: CP23 Notice** – The IRS issues a CP23 to notify a taxpayer that it changed their return because it found a difference between the amount of estimated tax payments on the return and the amount posted to the taxpayer's account. While the CP23 itself is relatively clear, it is a great example of where improved communication is possible using additional resources available to taxpayers. The NCC provided recommendations primarily to call out resources

that assist taxpayer compliance with, and understanding of, tax obligations. These include an informational narrative, with the associated QR code, for the following items:

- ▶ IRS understanding your notice;
 - ▶ TAS for help with your notice;
 - ▶ Further TAS and TAP information;
 - ▶ Online accounts; and
 - ▶ Information on payment plans.
- **Issue 68464: CP49 Notice** – The IRS sends a CP49 notice to taxpayers notifying them that the IRS applied an overpayment for a particular year to an unpaid balance from a prior year. The CP49 is confusing to taxpayers because the amount applied does not reflect the reduction in the last known or reported balance.

The NCC made recommendations to clarify the language and remove confusion in connection with previously established payment agreements and what, if any, additional action is required of the taxpayer. Instructions for taxpayers to continue making payments from previously established payment plans were recommended. The NCC also recommended adding a QR code for the IRS.gov/payments website and include instructions for creating an online account, all of which should help taxpayers remain or become compliant, increase efficiency, and reduce frustration.

- **Issue 68681: CP05 Notice** – The IRS sends taxpayers a CP05 notice to request supporting documentation to justify the amounts reported on their return. The CP05 is neither taxpayer-friendly nor helpful. Instead, the CP05 is demanding and threatening. The CP05 does not clearly communicate the reason the IRS needs supporting documentation or what specific elements must be included on each piece of supporting documentation.

The NCC made various recommendations to reduce the threatening and demanding tone and theme of the CP05, while also recommending adding accurate descriptions of the requested information. The IRS accepted some of the recommendations, but the NCC was disappointed that some of the recommendations were not adopted because of a concern that certain language could be interpreted by taxpayers to think compliance was optional, even though similar language is used in various other IRS forms and instructions.

- **Issue 74030: CP3219A** – The IRS uses CP3219A to notify taxpayers that their income tax needs to be adjusted because of information received from others, such as an employer or bank, which differed from what was reported on the taxpayer's tax form. It is a notification of a proposed change as opposed to a bill or audit notification.

The NCC recommended clarifying the language regarding the proposed change in tax liability and balance due to ensure clear communication to the taxpayer. The NCC recommended more specific language regarding the taxpayer's need to register for a Docket Access Within a Secure Online Network system account as the U.S. Tax Court's electronic filing and case management system is something that is unfamiliar to most taxpayers.

The NCC also recommended removing the fax option and number, deeming this option confusing and outdated. Additionally, the Committee recommended including the QR code

for creating and accessing a taxpayer online account and explaining the option to upload additional information using the Document Upload Tool, also while including links to resources on the Taxpayer Bill of Rights and other sources of assistance.

- **Issue 67718: CP01A** – The IRS uses CP01A to notify taxpayers that they were assigned an Identity Protection Personal Identification Number (IP PIN). The notice explains the use of the 6-digit IP PIN including instructions on how to use it. The NCC made six recommendations including adding a narrative and QR codes for Online Accounts, TAS, and TAP. Coincidentally, on October 23, 2024, the IRS issued a press release encouraging the use of IP PINs for the upcoming 2025 tax season.
- **Issue 63395: CP2000 Notice** – Annually, the CP2000 notice is the most widely disseminated IRS notice. The IRS sends this Notice of Proposed Changes to taxpayers when income reported on their return does not match what third parties reported to the IRS. On the CP2000, the IRS lists what the taxpayer reported versus what third parties reported and then the numerical difference. Based on this numerical difference, the IRS calculates and proposes what generally is an increase in tax, interest, and penalties. The CP2000 includes options to accept all the changes, accept some of the changes, or dispute the proposed changes. The notice also explains how to pay the proposed liability, if accepted or partially accepted.

Currently, the IRS uses two versions of the CP2000, one with a QR code and one without. Each version of the CP2000 contains a Response Form. In conjunction with the CP2000, the IRS uses insertable paragraphs to explain the IRS's proposed changes. The NCC reviewed both versions of the CP2000, both versions of the Response Form, and over 30 insertable paragraphs, collectively referred to as the CP2000.

The current CP2000 is lengthy, inconsistent, and confusing. Most taxpayers are confused by the IRS's proposed changes, the insertable paragraph explanations, and how to respond – whether the taxpayer chooses to pay the proposed amount, set up an installment plan, or dispute the proposed changes.

The NCC spent two years reviewing, discussing, and editing our CP2000 recommendations. The NCC also sought guidance from an IRS subject matter expert (SME). In October 2023, the NCC submitted 96 recommendations to the IRS to improve the CP2000. The NCC also found that CP2005, CP2057, and CP2501 are closely related to CP2000. In 2023, the NCC began reviewing these letters. In 2024, the NCC submitted recommendations to the IRS so that all CP2000-related documents are disseminated with consistent, coherent, and concise direction to taxpayers.

Although the IRS nominally rejected many of the NCC recommendations, upon a more detailed review, the NCC was pleased to realize that substantially all of the recommendations were adopted in connection with the IRS redesign project and the rejection explanations TAP received frequently noted that the recommendations were rejected because they were “implemented during redesign,” “changing as part of notice redesign as follows,” or “with upcoming notice redesign.” At least 39 items were substantially accepted and implemented by the IRS. The NCC determined to accept the IRS changes without rebuttal.

- **Issue 52425: CP12 and Other Closely Related CP12E, CP12F, CP12G, CP12N, and CP12U Notices** – The IRS issues a notice in the CP12 series to notify taxpayers that the IRS found an error on a taxpayer’s return resulting in an overpayment. Although IRS notices and correspondence may typically create taxpayer fear, the CP12 series notices provide good news.

The NCC’s recommendations suggested creating kinder and more taxpayer-friendly verbiage, such as adding the word “please” and clarifying that the error or errors the IRS found were favorable to the taxpayer, specifying the error or errors, and correcting some formatting issues. The IRS accepted some of the recommendations, but the NCC was disappointed that some of the recommendations were not adopted because of a concern that certain language – such as the word “please” – could be interpreted by taxpayers to think compliance was optional, even though similar language is used in various other IRS forms and instructions.

- **Issue 68424: CP13 Notice** – The IRS sends a CP13 notice to taxpayers who made a mistake in computing tax credits. The information in the CP13, when compared to the information on IRS.gov, appears inconsistent and could cause confusion.

The NCC recommended changes to rectify these inconsistencies and to clarify other potentially confusing guidance, as well as creating a kinder and more taxpayer-friendly approach. The IRS adopted some of the recommendations, but, as with Issue 52425, the NCC was disappointed that some of the recommendations were not adopted because of the same language concerns previously noted.

- **Issue 53485: LTR 2273C, Installment Agreement Accepted; Terms Explained** – The IRS issues LTR 2273C when the IRS accepts the taxpayer’s installment agreement (IA). Within LTR 2273C, the IRS explains the terms of the accepted IA. The NCC began our review in March 2022 and submitted our two recommendations to the IRS in November of the same year, recommending the IRS use a new letter format and include the taxpayer online account alert in the top center of page one. The IRS did not adopt our format change recommendation or our taxpayer online account alert recommendation.

In fall 2023, the NCC rebutted the IRS’s “not-adopt” of the taxpayer online account alert by including a condensed version of the NCC’s uniform and consistent recommendation to alert taxpayers of their ability to create an online account. In 2024, the IRS agreed to adopt the NCC suggestion advising taxpayers to create an online account. This addition is in sync with the IRS goal of encouraging taxpayers to avail themselves of online services.

- **Issue 57391: LTR 1962C, Direct Debit Installment Agreement (Form 433-D) Granted/ Revised** – The IRS issues LTR 1962C to taxpayers in response to their request for a direct debit installment agreement (DDIA). The NCC submitted recommendations to the IRS in 2022, focusing on formatting issues and grammar, clarifying the taxpayer’s next steps, instructing them how to update their information during the duration of their IA, and alerting taxpayers to their ability to create online accounts. During fall 2023, the IRS responded that it would not adopt some of the 11 recommendations. The NCC rebutted the IRS’s “not-adopt” of the taxpayer online account alert by including a condensed version of the NCC’s uniform and consistent recommendation to alert taxpayers of their ability to create an online account.

The NCC further reviewed LTR 1962C to ensure the DDIA is explained in a manner that clearly

instructs the taxpayer what they need to do and provides details on the payments already made and those still due. The NCC found that the letter is extensive and has extraneous information, and certain instructions, especially regarding information requested from the taxpayer, that could be more concise. The NCC suggested some simple changes that clarify retrieval and conveyance of information to the taxpayers at large, including adding a reference to the use of the taxpayer online account. Many taxpayers try to obtain or confirm individual account information on the main IRS website, or never visit the main IRS website and are unaware that they can create and view their individual online account. The IRS did not accept the rebuttal and the NCC closed the matter.

- **Issue 63526: IR2022-170** – On October 4, 2022, the IRS issued IR2022-170 to explain what steps the IRS is taking to improve taxpayer interaction and communication with the IRS by revising their initial contact letters. The NCC requested two improvements to IR2022-170:
 - ▶ Add a link to [ImproveIRS.org](https://www.improveirs.org) for taxpayers to submit suggestions on how to improve the IRS; and
 - ▶ Add the NCC’s uniform and consistent recommendation alerting taxpayers of their ability to create an online account.

The IRS responded, not adopting either recommendation. In fall 2023, the NCC rebutted the IRS’s “not-adopt” of the taxpayer online account alert by including a condensed version of the NCC’s uniform and consistent recommendation to alert taxpayers of their ability to create an online account. Although the IRS did not accept the recommendation in the rebuttal, it acknowledged that language directing taxpayers to create online accounts is under consideration as part of its project to redesign notices and the NCC closed the matter.

Issues Under Consideration for 2025

The committee will work on the following issues in 2025:

- **Issue 66990: Excessive Inserts and Stuffers** – In 2023, the NCC received a request from the IRS’s Customer Assistance, Relationships, and Education (CARE) office regarding excessive inserts and stuffers. A SME explained the issue and CARE’s recommendations. CARE compiled a list of all letters and notices and the corresponding inserts and stuffers for each letter or notice, then ranked the letters or notices for the NCC’s comment. The NCC reviewed the top ten letters or notices and the respective inserts and stuffers and provided recommendations on which inserts and stuffers to remove.

When the NCC hears back from the IRS, it will review additional letters and notices on the CARE SME’s list.

- **Issue 69719: LTR 5071C** – This letter and other related documents issued by the IRS in connection with potential or suspected identity theft or similar fraud.

The NCC was pleased to find that several suggested recommendations were included by the IRS and the IRS Redesign Team in a revision even without receiving our recommendation. The NCC identified several additional recommendations to the revised letter, including:

- ▶ Noting that the 7 a.m. - 7 p.m. times only applied in the continental United States;
- ▶ Including a QR code to send users to a landing page for the IRS help webpage;
- ▶ Adding QR codes for both IRS and TAS resources; and
- ▶ Adding a TAP narrative and QR code.

The full committee approved referral to the Joint Committee (JC) subject to Attorney Advisor (AA) and Systemic Advocacy (SA) review, but that review has not yet been completed as of this report's publication.

- **Issue 73865: CP04 Notice and Form 15109, Request for Tax Deferment** – The IRS uses CP04 to notify a taxpayer or the taxpayer's spouse that they may be eligible for a tax deferment because the taxpayer served in a combat zone or similar reasons. The taxpayer is then directed to complete Form 15109 to request the tax deferment.

The NCC made 11 recommendations to clearly explain the reasons for their eligibility, eliminate redundant and duplicative information, and add links or QR codes to the IRS publication that helps taxpayers understand the notice and to information describing online accounts, TAS, TAP, IRS Publication 3, and a list of other benefits available to eligible taxpayers. The full committee approved referral to the JC subject to AA and SA review, but that review has not yet been completed as of publication.

- **Issue 71594: LT38 Notice** – The IRS issues a LT38 notice to let taxpayers know that during the pandemic some collection notices were suspended but normal operations have resumed. It provides taxpayers with an update on any outstanding balance to help them stay informed and offers self-service options to resolve their account balance.

The NCC reviewed the notice to make sure the advice is clear and easily understood by taxpayers, including the fact that this is not notification of an audit. The full committee approved referral to the JC subject to AA and SA review, but that review has not yet been completed as of publication.

- **Issue 75134: CP59 Notice** – The IRS issues a CP59 to notify taxpayers of a potential unfiled return because the IRS has no record that the taxpayer filed a prior year individual tax return.

The NCC reviewed this issue to ensure the information is clear to taxpayers and made recommendations, including adding:

- ▶ The standard upper left rectangular box and the usual information elements;
- ▶ The appropriate mailing address for the return, which was the principal taxpayer request submitted through ImproveIRS.org;
- ▶ The IRS 'Understanding Notice CP59' link and QR code;
- ▶ An explanation that further notices and interest/penalties would accrue, absent a taxpayer response;
- ▶ A narrative for Individual Online Accounts (IOLA) and QR code, as well as a global warning to include standard IOLA information on all IRS notices and correspondence;
- ▶ A TAS narrative and QR code;

- ▶ A TAP narrative and QR code; and
- ▶ Several grammatical refinements.

The full committee approved referral to the JC subject to AA and SA review, but that review has not yet been completed.

- **Issue 76527: Topic No. 312 Disclosure Authorizations** – In connection with power of attorney termination or expiration, the IRS issues notices that have confused taxpayers. The NCC is reviewing and will propose revisions to avoid or at least minimize such confusion.

Special Projects Committee

Chair

Richard “Rick” Bell, Texas

Members

Steven Hall, New York (Vice Chair)

Stacy Cloyd, Washington, D.C.

Aissata Diaby, Pennsylvania

Tiffany Grayson, South Carolina

Steven Hoffman, Pennsylvania

Jihan Jude, Florida

Rebecca Lammers, International (London)

Jared Lefevre, Montana

Designated Federal Officer

Cedric Jeans, Chief TAP East, Tennessee

IRS Program Owners

Small Business/Self-Employed

Taxpayer Services

TAP Staff

Antoinette Ross, Program Analyst, Washington, D.C.

Kevin Brown, Management Assistant, Washington, D.C.

The Special Projects Committee works issues that affect international taxpayers, identity theft issues, and issues that don't specifically fit under the jurisdiction of the other committees.



Committee Work Scope and Recommendations

The Special Projects Committee (SPC) addresses issues that are outside the responsibilities of the other established TAP Project Committees. Our work includes, but is not limited to, issues affecting e-services, identity theft, and tax issues impacting citizens living abroad. The work is divided amongst Subcommittee I and Subcommittee II for a more detailed review and for the development of referrals when appropriate.

The SPC primarily worked on issues that affect international taxpayers. The committee believes that this community is larger than currently estimated and proportionate to increased issues reported. Addressing these issues supports the community and helps increase compliance.

The SPC also worked on Direct File issues, to the extent that the National TAP Chair directed all incoming Direct File issues to our committee. We believe the international implementation of Direct File will alleviate struggles of taxpayers both abroad and within the U.S.

The following referrals were elevated to the IRS for consideration:

- **Issue 71913: Provide Safe Harbor for International Taxpayers who Received the Expanded Child Tax Credit for 2021** – The IRS distributed monthly payments ranging from \$250-\$300 per child to low- and moderate-income families starting July 15, 2021. The law excluded U.S. expatriate (expat) families from receiving these payments. However, many expat families received the payments in error. When the IRS discovered this error, it requested the payments be paid back. Unfortunately, the money had already been spent, and these taxpayers remain in debt to the IRS because they are unable to pay the money back. The referral was sent to the IRS, but the SPC has not received a response.
- **Issue 71914: Enable 2024 Tax Filing Season Access to Free File Fillable Forms for International Taxpayers** – International taxpayers rely on Free File Fillable Forms (FFFF) to complete their returns. At the beginning of the 2024 tax filing season, various barriers were put in place on the FFFF website preventing international taxpayers access to what has been historically a reliable and free way to file. These issues need to be addressed sooner rather than later to ensure timely filing of international tax returns for the 2024 tax filing season. The referral was sent to the IRS, but the SPC has not received a response.
- **Issue 66513: New Envelopes for Refund Checks** – Because refund checks are more likely subject to theft when sent in window envelopes, they should be sent in less conspicuous envelopes. Addressing this issue will reduce loss and alleviate taxpayer stress associated with efforts to obtain refunds and obtain replacement checks, as well as reduce IRS costs associated with printing duplicate checks. Attorney Advisor and Systemic Advocacy responses state that the Bureau of Fiscal Service mails government checks.
- **Issue 67239: Electronic Powers of Attorney for Overseas Taxpayers** – International United States taxpayers or their representatives have difficulty submitting a Power of Attorney (POA). The SPC requested the IRS to allow international taxpayers or their representatives to electronically submit a POA. This will easily enable the agent to validate the POA at the beginning of the call and proceed with collecting further information. The referral was sent to the IRS, but the SPC has not received a response.
- **Issue 75256: ID.me Should Be Replaced by Login.gov** – This referral addresses enabling equal access to personal tax information for international taxpayers via Login.gov. International taxpayers currently can only create an online IRS account via ID.me to access their taxpayer information online. Registering for an ID.me account is highly complicated, and many do not feel comfortable sharing personal identification documents with a third party. Domestic

taxpayers currently have the choice between Login.gov and ID.me to set up their online IRS account. The referral was sent to the IRS but the SPC has not received a response.

- **Issue 71578: Notification From IRS Regarding Expired Individual Taxpayer Identification Numbers (ITINs)** – The current process for managing ITINs is challenging. This includes the need for notifying taxpayers when their ITIN is about to expire and/or the presence of inaccurate information regarding foreign acceptance agents on the IRS website. The referral was sent to the IRS, but the SPC has not received a response.
- **Issue 67583: Provide Clarity on Free File Pricing Under IRS.gov** – When taxpayers use the IRS Free File: Do Your Taxes for Free site on IRS.gov, they may be unaware that additional fees could be charged by third-party software providers, even if their adjusted gross income is below the \$73,000 threshold. The referral was sent to the IRS, but the SPC has not received a response.
- **Issue 74276: Identify Verification for International Taxpayers on Where’s My Refund** – There are problems with amended refunds and help sections on the Where’s My Refund tool. When trying to use a web system to check on an amended return, a taxpayer with a foreign address is directed to call the IRS. To communicate with an agent, the current suggested lines require three entries; one of which is the zip code used on the Form 1040-X, Amended U.S. Individual Income Tax Return. The referral was sent to the IRS, but the SPC has not received a response.
- **Issue 71593: Foreign Direct Bank Deposit** – Allow non-U.S. direct bank deposits for people filing from foreign countries. The Social Security Administration and Railroad Retirement Board can do it, why not the IRS? The referral was sent to the IRS, but the SPC has not received a response.
- **Issue 67748: Postal Codes in Direct Pay** – The U.S. Treasury Direct Pay System does not accept spaces in postcodes and fails to validate, blocking all payments for taxpayers abroad. For example, the postal codes in the United Kingdom are written like this: SW^ 3SW. The referral was sent to the IRS, but the SPC has not received a response.

Other Activities and Achievements

We held our second post-COVID face-to-face (F2F) meeting in Jacksonville, Florida, in May 2024. This was not a F2F with the entire TAP, but a day was shared with the Tax Forms and Publications Committee. We believe these meetings are essential for the following reasons:

Training. This provides an opportunity to train the first-year members in TAP processes and document completion.

Outreach. Outreach is challenging because TAP members represent an agency that directly impacts taxpayers. The best way to deal with this head-on is for the TAP members to have had previous access to some of the key IRS leadership and learn directly what is being implemented to correct these issues. This enables the outreach to be steered to the TAP mission of soliciting taxpayer input. The F2F experience with TAP staff is invaluable.

Synergy. TAP members come away from the F2F meetings with renewed energy, better knowledge, and camaraderie with fellow panel members and IRS staff. This communication builds long-lasting relationships that better the TAP process as well as personal growth.

We highly encourage continuing F2F meetings annually and that at least one meeting during each member's three-year term is held in Washington, D.C., and includes the entire TAP in one location.

The SPC Chair participated as part of the JC in updating TAP Bylaws, which were submitted to the membership for approval.

Ongoing Work

IRS responses in 2024:

- **Issue 68153: Estate and Gift Tax Forms and Instructions Update** – Form 706 series estate and gift tax forms, related schedules and instructions are not clear enough for the average tax filer to understand. After careful review of these forms, instructions, and schedules, the SPC believes these forms could be written in clearer language so that taxpayers can understand what they are reading/filing. The referral had 65 recommendations, 14 were adopted, one is under consideration, and 50 were not adopted by the IRS.
- **Issue 63737: Data on Wage and Income Transcripts** – Wage and income transcripts do not show all the information necessary to file federal or state returns. We encourage the IRS to provide two additional types of information on wage and income transcripts: the full Employer Identification Number for all providers of Forms W-2 and 1099-NEC and state tax information provided to the IRS on income documents. The referral had three recommendations, two were resolved prior to elevation and one was not adopted by the IRS.
- **Issue 63760: IP PINs for Overseas Taxpayers** – Several IRS documents are not digitally available for international taxpayers and the instant verification is only available to those with a U.S. address and phone number. International taxpayers should have the same methods as those taxpayers living in the U.S. to pay their taxes. The referral had eight recommendations, three were adopted and five were not adopted by the IRS.
- **Issue 68951: Increase Transparency of the IRS Strategic Operating Plan (SOP)** – Increase the transparency of the IRS project rollout and those in process per the SOP. The referral had two recommendations, and both were resolved prior to elevation to the IRS.
- **Issue 68581: Expand the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) and Low Income Taxpayer Clinic (LITC) Program Services for International Taxpayers** – The SPC indicated that after a subject matter expert (SME) report, the VITA program will not be helpful for international taxpayers. VITA and TCE programs include international certification, however, there are limited services to support qualifying international taxpayers. The Stakeholder Partnerships, Education, and Communication (SPEC) offices should encourage existing VITA/TCE programs and partners to offer international taxpayer support via a virtual tax preparation service. There should also be a process to create an LITC service for international taxpayers. SPEC should develop a campaign to find partners suitable to become VITA/TCE and LITC program providers at international sites to meet face-to-face demand and list these partner organizations and locations on the IRS website in all appropriate places. The referral had six recommendations and all six were not adopted by the IRS.

- **Issue 64665: Allow Amended Returns for Direct Deposit** – Paper amended return refund payments should be eligible for direct deposit. Additionally, any U.S. citizen living abroad with a foreign address cannot monitor their refund/return status on the Where’s my Amended Return website. Since mail is sometimes unreliable, sending mail internationally creates an ongoing challenge to international taxpayers. Post-COVID impact lingers with insufficient mail personnel. There is no phone number that allows people outside of the U.S. to call and inquire as to the status of their refund. The referral had two recommendations, one recommendation is under consideration and one recommendation was not adopted by the IRS.
- **Issue 71912: Prioritize Zero Tax Liability for International Taxpayers to Use Direct File by 2025** – Given that the majority of online tax preparation software does not accommodate international filings, international taxpayers are forced to file using tax professionals, which comes at a higher cost when compared to domestic taxpayers. This higher cost is a result of the complexity of filing an international return. Frequently, international taxpayers are unable to attain compliance since they do not have access to online tax preparation software that will accommodate their needs or cannot secure the services of a tax professional at a cost within their budget. The referral had three recommendations, all three are under consideration by the IRS.

Issues Reviewed and Closed in 2024

- **Issue 65214: U.S. Citizens Abroad With Retirement Income**
- **Issue 58885: Applying Payments for Married Filing Jointly Returns**
- **Issue 64976: Data from Form 1099-INT, etc.**
- **Issue 74358: Credit Transfer Tool**
- **Issue 64976: Provisions of Taxpayers Income Information on Online Portals**

Issues Under Consideration for 2025

The SPC will work on the following referrals in 2025:

- **Issue 70063: Issuance of an Estate Tax Closing Letter** – Questions presented to a SME. Response is pending.
- **Issue 66339: Going to Appeals** – The committee is researching the Appeals process.
- **Issue 61892: Instructions for Form 8621** – The committee is researching this issue.

Screening Report

During the 2024 TAP year, the SPC screened 362 issues; closed 247, referred 20 to other committees, retained 78 for further research and consideration, and turned 15 into project proposals.

Tax Forms and Publications Committee

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Members

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Jason Brinkley, Texas

Robert “Rob” Calloway, Georgia

Jason Crispin, New Jersey

Joel Gelb, New York

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Designated Federal Officer

Cedric Jeans, Chief TAP East, Tennessee

IRS Program Owners

Small Business/Self-Employed

Taxpayer Services

TAP Staff

Ann Tabat, Program Analyst, Arizona

Kevin Brown, Management Assistant, Washington, D.C.



The Tax Forms and Publications Committee reviews and recommends changes to IRS forms and publications that taxpayers use.

Committee Work Scope and Recommendations

In 2024, the Tax Forms and Publications (TF&P) Committee continued reviews of various tax forms and publications. One project was continued from the previous TAP year: Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts, and the related instructions.

The committee screened 275 issues and selected the following forms and publications for future consideration:

- Publication 15-T, Federal Income Tax Withholding Methods;
- Publication 334, Tax Guide for Small Business (For Individuals Who Use Schedule C);
- Publication 3, Armed Forces' Tax Guide;
- Form 4506-T, Request for Transcript of Tax Return;
- Form 2553, Election by a Small Business Corporation;
- Form 8810, Corporate Passive Activity Loss and Credit Limitations;
- Form 8546, Claim for Reimbursement of Bank Charges;
- Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return;
- Publication 501, Dependents, Standard Deduction, and Filing Information;
- Fact Sheet 2022-40, Energy Efficient Home Improvements and Residential Clean Energy Property Credits;
- Form 1040-SR, U.S. Tax Return for Seniors;
- Publication 784, How to Prepare an Application for a Certificate of Subordination of Federal Tax Lien;
- Form 1120-W, Estimated Tax for Corporations;
- Form W-7, Application for IRS Individual Taxpayer Identification Number;
- Required Minimum Distribution worksheets;
- Instructions for Form 5472, Information Return of 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business;
- Form 6251, Alternative Minimum Tax - Individuals;
- Form 1040-X, Amended U.S. Individual Income Tax Return; and
- Publication 590-B, Distributions from Individual Retirement Arrangements (IRAs).

The following issues were elevated to the IRS for consideration:

- **Issue 55984: Form 8938, Statement of Specified Foreign Financial Assets, and Instructions –**
The committee reviewed Form 8938 and instructions and made 29 recommendations to improve readability and clarity of the instructions. Recommendations included creating charts to clarify who must file and which assets are excepted from reporting as well as adding clarification as to the timing and methodology for valuing reportable assets. The Committee also recommended that the form be allowed, in some circumstances, to satisfy Foreign Bank and Financial Accounts reporting requirements to reduce the compliance burden on taxpayers by eliminating redundant reporting obligations. The committee is awaiting an IRS response.

- **Issue 55239: Instructions for Form 8962, Premium Tax Credit (PTC), and Publication 974, Premium Tax Credit (PTC)** – The TF&P committee reviewed Form 8962, with a focus on guidance in the instructions and associated Publication 974, and made a total of 15 recommendations. For Form 8962, the committee recommended:

- ▶ Hyperlinks within instructions;
- ▶ Charts for clarity;
- ▶ Expanded examples;
- ▶ A worksheet to assist in the calculation of correct amounts; and
- ▶ A checkbox in lieu of taxpayer writing on the form.

Recommendations for Publication 974 included expanded examples and guidance as to when the form is required to be attached to a tax return to satisfy the taxpayer's *right to be informed* of their tax obligations. The committee is awaiting an IRS response.

- **Issue 55265: Instructions for Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts** – The committee reviewed the instructions for Form 2210 and made three recommendations. The focus was to improve clarity, ease of readability, and usability of the form. Language was also recommended to provide guidance to taxpayers who had less than \$400 of self-employment income. The IRS responded and adopted two recommendations and partially adopted the third.
- **Issue 60161: Form 1040-NR, U.S. Nonresident Alien Income Tax Return, and Instructions** – The committee reviewed Form 1040-NR and instructions and made 23 recommendations, which included a suggestion to create a new form for filing income tax returns for foreign fiduciaries. Additional recommendations include updating language to be consistent with the IRS webpage, including a tax treaty chart, and developing instructions specific to this form rather than referring taxpayers to the instructions for other tax forms. The committee focused on improving clarity, readability, and specific instructions for completing this tax form. The committee is awaiting an IRS response.
- **Issue 70553: Form W-4, Employee's Withholding Certificate, Instructions, and the Online Tax Withholding Estimator** – The committee reviewed Form W-4 and instructions and made ten recommendations to provide simpler options for completing this form, including the option to specify a tax rate to be used for withholding purposes. The committee also recommended that the detailed computations supporting the online Tax Withholding Estimator be viewable and printable by the taxpayer. Currently, only the withholding amount is provided. The committee is awaiting an IRS response.
- **Issue 69638: Form 8832, Entity Classification Election, and Instructions** – The committee reviewed Form 8832 and instructions and made 19 recommendations to reduce the compliance burden for taxpayers. Recommendations included:

- ▶ Providing for electronic submission or upload of this election;
- ▶ Allowing the taxpayer to monitor the processing of the election through their online account;
- ▶ Incorporating certain reference materials into the instructions;
- ▶ Providing hyperlinks for other materials to reduce the time necessary to complete the form; and
- ▶ Improving the clarity and readability of the instructions.

The committee voted to refer the project to the TAP Joint Committee (JC), pending review. The review process was not completed by the end of 2024.

- **Issue 70105: Form 1098, Mortgage Interest Statement** – The committee reviewed Form 1098 and made 26 recommendations to improve the clarity and readability of the instructions. The committee also recommended the addition of a box for prepaid interest and real estate taxes on the form and an indication of amounts that represent interest on home equity loans. The committee voted to refer the project to the JC, pending review. The review process was not completed by the end of 2024.

Other Activities and Achievements

In May 2024, members of TF&P attended the annual in-person meeting in Jacksonville, Florida. Members received training on drafting recommendations and screening new projects. The meeting also included discussions with the National Taxpayer Advocate and IRS representatives from Online Services. The committee was also able to review screening reports and work on several issues.

Members participated in several outreach activities, including attendance at the IRS Nationwide Tax Forum in Baltimore, participating in the VITA program, and attending a “Super Senior Day” event. Each member conducted general outreach throughout the year by promoting TAP at numerous public events and networking with their Local Taxpayer Advocate.

TF&P members also participated in a few focus group activities with the Government Accountability Office. Our members volunteered for focus groups on Form 1099-K, Payment Card and Third-Party Network Transactions; Tax ID Authentication; and the taxpayer experience with the IRS.

Two committee members also volunteered to review and update the TAP Bylaws.

During the year our members submitted issues with recommendations identified by the tax professional community or taxpayers directly. Some of these include:

- ▶ Requesting that the supporting detail of the computation of taxable income and withholding amounts be viewable and printable when using the online Tax Withholding Estimator tool to assist taxpayers and their tax preparers in reviewing computations;
- ▶ Adding hyperlinks for all publications referenced in instructions to reduce the time spent by taxpayers;

- ▶ Allowing taxpayers to submit Form 8832, Entity Classification Election, using electronic means like the Document Upload Tool and to include processing status of the election on the taxpayer's online account;
- ▶ Creating a new Form 1041-F, United States Computation of Income Tax, to eliminate the requirement that foreign fiduciaries use Form 1040-NR, United States Nonresident Alien Income Tax Return, a form designed for individual taxpayers, to prepare returns for foreign trusts and estates;
- ▶ Providing boxes for disclosure of home equity loan interest, prepaid interest, and real estate taxes on Form 1098, Mortgage Interest Statement;
- ▶ Including a worksheet in the instructions for Form 8962, Premium Tax Credit (PTC), to assist taxpayers in computations of PTC amounts; and
- ▶ Requesting development of a new publication to summarize all guidance on the tax consequences of digital asset transactions.

Ongoing Work

The TF&P Committee will continue work on the following issues in 2025:

- **Issue 64919: Decedent Issues** – In the prior year, the committee submitted this issue to the IRS with 48 recommendations to clarify instructions for executors, surviving spouses, and others addressing tax compliance issues for the deceased. The IRS accepted 20 of the recommendations. The Committee voted to return seven rebuttals and four requests for justification to the IRS. The IRS has requested an extension of time to respond to the rebuttals.
- **Issue 62742: Form 8615, Tax for Certain Children Who Have Unearned Income, and Instructions** – In the prior year, the Committee made 17 recommendations to improve the readability of the instructions and enhance the taxpayer compliance experience. The IRS adopted five of the recommendations to improve clarity, flow, and consistency in the instructions. The committee voted to complete a rebuttal, which was returned to the IRS in November of 2023. The IRS response reconsidered one of the rebuttal recommendations – to remove unnecessary language in the instructions.
- **Issue 55647: Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments** – In the prior year, the committee made 47 recommendations to provide clarity on when and how to complete this form and when other versions of this form may be required to be filed. Recommendations also included adding charts, worksheets, and clarifying language to the examples in the instructions. The IRS adopted 15 of the recommendations and partially adopted four others. Six other recommendations remain under consideration, 16 were not adopted, and six were resolved prior to elevation.
- **Issue 57139: Digital Assets** – In the prior year, the committee made 29 recommendations, with a focus on organizing and streamlining guidance on the taxation of digital assets to clarify reporting requirements. TF&P recommended creating a new publication to consolidate guidance on this topic and to reorganize information on the IRS.gov Digital Asset webpage.

The committee voted to return this issue to the IRS for clarification of their responses and after reconsideration, 23 recommendations were adopted and two were resolved prior to elevation.

- **Issue 54759: Form 8888, Allocation of Refund** – In the prior year, the committee made seven recommendations to clarify instructions to prevent delays in refunds due to taxpayers. The committee is awaiting response from the IRS.
- **Issue 52596: Form 1040, U.S. Individual Income Tax Return, Instructions, and Schedules 1, 2, and 3** – In 2022, the committee made 38 recommendations involving Form 1040 to make the form and instructions clearer, more concise, and easier for taxpayers to understand their tax filing obligations. The IRS adopted 11 recommendations and partially adopted two. In 2024, the committee voted to prepare a rebuttal to ask the IRS to reconsider 13 of the recommendations that were not adopted. The committee is awaiting response from the IRS.
- **Issue 52664: Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and Form 3520-A, Annual Return of Foreign Trust with a U.S. Owner** – In the prior year, 45 recommendations were made to assist taxpayers with foreign accounts, foreign trust accounts, and retirement accounts. The recommendations provided guidance for filing a complete and accurate return to protect taxpayers from burdensome penalties and correspondence. Subsequently, two additional recommendations were identified. These were added to the total from last year, resulting in 47 recommendations. The IRS responded to 34 recommendations as under consideration and two recommendations were resolved prior to elevation. The committee voted to return the response to the IRS for clarification of several ambiguous responses and is awaiting response from IRS.
- **Issue 67501: Form 8936, Clean Vehicle Credits, and Instructions** – The committee has begun work on this form and instructions with the goal of addressing a grassroots concern that instructions to compute the carryover amount of unused credit amounts are unclear. The committee will also review the form and full instructions for clarity.

Issues Under Consideration for 2025

The Committee will work on the following issues in 2025:

- **Issue 66620: Form 1099-NEC, Nonemployee Compensation** – Submissions from the tax preparer community indicate that there is continuing confusion regarding the use of this form and Form 1099-MISC, Miscellaneous Income. Comments from individual taxpayers indicate that there is confusion as to where to report this income and the allowable deductions, if any, against reported income. Considering the rapid expansion of the gig economy in recent years, a review of the instructions for these forms appears warranted. Issue 65207, Form 1099-IRIS (for submitting these forms electronically) may also be incorporated with this project.
- **Issue 54757: Form 1065, U.S. Return of Partnership Income, and Schedule K-1, Partner's Share of Income Deductions, Credits, etc.** – Numerous submissions from the tax preparer community request clarification of the instructions for Form 1065 and Schedule K-1 provided to partners. This project will likely incorporate Issue 62531, Schedules K-2 and K-3, to address foreign tax credit information for partners and Issue 70999, Forms 8804 and 8805, for income tax withholding for foreign partners.

- **Issue 55654: Form 1040, U.S. Individual Income Tax Return, and Instructions** – Submissions from taxpayers indicate that there needs to be clarification of instructions to the form and supporting schedules. Specific areas for improvement include:
 - ▶ Deduction amounts for cash charitable contributions and documentation requirements;
 - ▶ The worksheet supporting the computation of the taxable portion of Social Security benefits;
 - ▶ Prominence of questions regarding foreign financial accounts; and
 - ▶ Inconsistency between Form 1040 instructions and instructions for Form 1040-V, Payment Voucher.

Taxpayer Assistance Center Improvements Committee

Chair

Richard “Rick” Rodriguez, California

Members

Jim Simpson, Arizona (Vice Chair)

Jackson Bauzon, California

Shequeila Birdsong, New York

Elizabeth Colvin, Texas

Mary Ann Lawler, Michigan

David Newingham, Nevada

John Rodgers, Arkansas

Berlinda White, Wyoming

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

IRS Program Owner

Taxpayer Services

TAP Staff

Matthew O’Sullivan, Program Analyst, California

Annie Gold, Management Assistant, Texas

The stated purpose of the Taxpayer Assistance Centers is to provide free, face-to-face resolution of a taxpayer’s issues that the taxpayer feels cannot be resolved by phone or online from IRS personnel.



Committee Work Scope and Recommendations

The Taxpayer Assistance Center Improvements Committee (TAC Committee) has two subcommittees: Subcommittee I and Subcommittee II. The incoming issues are assigned to each subcommittee to balance the workload and to place similar issues with each subcommittee.

The following issues were elevated to the IRS for consideration:

- **Issue 72473: Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) Training Materials** – This is an annual project from IRS Customer Assistance, Relationships, and Education and Stakeholder Partnerships, Education, and Communication for TAP members to attend sessions reviewing the VITA training materials and providing feedback on the documents. Several members of the TAC Committee attended these sessions and provided feedback to the IRS.
- **Issue 67378: Rescheduling Taxpayer Assistance Center Appointments** – This issue concerns the difficulties some taxpayers are experiencing in rescheduling in-person appointments in TAC offices. The committee is working with Taxpayer Services (TS) on this matter. We have reviewed the Internal Revenue Manual (IRM) on the appointment process and are in process of reviewing the Field Assistance Schedule Tool User Guide to determine the appropriate recommendations.
- **Issues 61961 and 66217: Disabled Taxpayers** – The committee reviewed these two issues concerning access to VITA and TAC locations for taxpayers with disabilities. The committee researched and reviewed information provided by IRS TS and determined that the support provided by the IRS was sufficient and no further action was needed.
- **Issue 66215: Limited Locations in King County** – The committee reviewed an inquiry indicating that there were limited VITA locations in King County, Washington, to serve the needs of international taxpayers. The committee reviewed the available information and determined that the locations available were sufficient for the population.
- **Issue 68953: Increase Low Income Taxpayer Clinic Presence** – The Committee reviewed this issue and determined that this was not within the scope of what TAP could address.
- **Issue 68954: Provide Senior Hours at TAC Locations** – The committee determined that this was not practical as the hours are determined by available funding, which is not within the scope of TAP.
- **Issue 62231: Longer TAC Hours** – The committee determined that this would not be practical as the hours are determined by available funding, which is not within the scope of TAP.
- **Issue 66145: VITA Income Limitations** – This is something the committee is working on with TS. Research indicates there is confusion about the income limit requirements for taxpayers to access VITA sites. The committee has reviewed the IRM and various IRS publications related to VITA. Based on the information received, the committee drafted a referral to address this. The referral was approved by the TAP Joint Committee and forwarded to the IRS.
- **Issue 69548: Taxpayer Feedback** – This issue concerns the difficulty taxpayers have in providing feedback to the IRS concerning both poor and outstanding service from IRS employees. The committee made recommendations to make it easier for taxpayers to provide feedback. The IRS response was that this was resolved prior to elevation, as a Treasury Inspector General for Tax Administration report had made a similar recommendation. The IRS listed an implementation date for October 2025. The committee accepted the IRS response.

Other Activities and Achievements

Several committee members participated in outreach activities during the year at different events and brought back suggestions from taxpayers. One event was an open house at a local TAC office on a Saturday, allowing the member to meet with taxpayers and provide information about the TAC Committee and TAP. Committee members also participated in the IRS Nationwide Tax Forum events.

Ongoing Work

The committee will continue work on the following issue in 2025:

- **Issue 55988: Allow Taxpayers to Fill Out a Form** – This referral was made to the IRS, requesting the IRS allow taxpayers to submit a form online asking the IRS to determine if an in-person appointment is necessary to address the taxpayer’s issue or concern.

In Publication 3744, Inflation Reduction Act Strategic Operating Plan, published in April 2023, the IRS states “We will enable taxpayers to schedule service through digital and in-person channels and develop a plan to provide estimated wait times and on-demand service through all channels, including at Taxpayer Assistance Centers (TACs).” The IRS should allow taxpayers to utilize kiosks to schedule appointments or get self-help. Some taxpayers have barriers accessing information online or by telephone. Additionally, some taxpayers go into the TAC without an appointment. Allowing them to use a kiosk could allow them to resolve their issues without having to make an appointment. The IRS responded this issue was resolved prior to elevation.

The IRS should expand a program that allows taxpayers to schedule an appointment online with their local TAC. The IRS responded that this was resolved prior to elevation. The committee responded to the IRS requesting clarification of the specific steps taken by the IRS and when they will take place.

Issues Under Consideration for 2025

The Committee will work on the following issue in 2025:

- **Issue 66143: Taxpayer Communication Recordkeeping** – The committee worked on how to advise taxpayers to maintain appropriate records to address tax account issues and steps needed to protect information to help prevent identity theft. One recommendation was to make taxpayers and TAP members partners in the IRS Security Summit. This was not adopted by the IRS on the basis that they do not have control over who is part of the Summit.

Another recommendation was to make recordkeeping information more accessible on IRS.gov by adding a tip sheet showing what information records should be kept. The IRS responded by asking what should be included in the tip sheet. The committee is in the process of providing a response to the IRS.

Taxpayer Communications Committee

Chair

Jim Wiseman, Tennessee

Members

Melanie Almeida, Idaho (Vice Chair)

Michelle Brookens, Illinois

Howard Choder, Washington

Daniel Halleman, Colorado

Philip Hwang, California

LaRee Lowman, Illinois

Angela Madison, California

Candace Smith, Oklahoma

Walter Webster, New Mexico

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

IRS Program Owner

Small Business/Self Employed

Taxpayer Services

TAP Staff

Jose Cintron, Program Analyst, Puerto Rico

Annie Gold, Management Assistant, Texas



The Taxpayer Communications Committee was established with the goal of exploring ways in which the IRS communicates with taxpayers, examining opportunities for improvement, and understanding how each of these areas may enhance the taxpayer's experience.

Committee Work Scope and Recommendations

During 2024, the Taxpayer Communications Committee (TCC) screened a total of 234 issues. Several issues were reviewed and assigned to Subcommittees I and II for additional research. Additional research and analysis were performed for the following issues:

- **Issue 51118: IRS Online Features** – This issue covers a list of recommendations to improve the taxpayer experience when using their online accounts. This issue was assigned to Subcommittee I. After further review, the subcommittee members decided to close it and associate it with Issue 72106, Asynchronous Communication: Evaluating a Centralized Communication Experience.
- **Issue 65911: If There is a Problem With EFTPS.com** – Subcommittee I reviewed the issue and analyzed the possibility of converting it into a project. However, the committee members voted to close the issue.
- **Issue 67747 ID.me Terms and Conditions** – This issue involved the terms and conditions required by ID.me and the taxpayer’s disagreement with the privacy policy. During the screening of issues, the committee identified this as a trend of taxpayers experiencing problems or issues with using ID.me. However, for this issue, Subcommittee I decided that it is out of scope and the committee members voted to close it.
- **Issue 62230: Tax Education for Newly Arrived Immigrants** – This issue involved creating communications for the purpose of helping newly arrived immigrants understand their tax responsibilities. Subcommittee II worked on this project proposal and conducted additional research. After reviewing and evaluating the tax communication resources, the committee decided to close the issue, concluding the IRS already provides sufficient information to help newly arrived immigrants understand and comply with the tax filing requirements.
- **Issue 67745: How Can One Be Sure That We are Doing Things by the Book, If the Book is Ambiguous** – This issue involved taxpayer concerns with the method in which information is displayed on the IRS website. Subcommittee II researched and analyzed the website and decided to close the issue.
- **Issue 63802: Federal Amended Returns** – This issue involved the timeframe for processing amended returns. The committee found the amended return timeframes has been an ongoing trend for a few years. The committee members reviewed and determined it was systemic in nature, decided to close it, and associate it with Issue 72106.
- **Issue 66330: Ability to Connect to an IRS Agent** – This issue involved the proposal for enabling an online chat function that allows taxpayers to connect with a live IRS representative. This issue has been addressed in Issue 72106 and Issue 76132. Therefore, the members decided to close it and associate it with the related projects.
- **Issue 68655: Opt-Out of Identity Protection Personal Identification Number (IP PIN)** – This issue involved the ability to opt-out of IP PIN. Subcommittee II worked on this issue and considered submitting a referral. However, during the initial stage of analysis, the IRS resolved the issue by providing the taxpayers the option to opt-out of the IP PIN. Therefore, the members voted to close the issue.

The following issues were elevated to the IRS for consideration:

- **Issue 68633: Employer Identification Number (EIN) Online Application Experience** – The goal of this project is to improve the taxpayer experience when applying for an EIN. The TCC submitted three recommendations, and they are under IRS consideration as of publication.
- **Issue 68081: Add an Online Submission Option for Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)** – The purpose of this project is to improve the taxpayer experience by adding another option to submit a Form 911. This would safeguard several taxpayer rights including the *rights to privacy, confidentiality, quality service, and a fair and just tax system*. The TCC submitted two recommendations, and the project is under Taxpayer Advocate Service consideration.
- **Issue 72106: Asynchronous Communication: Evaluating a Centralized Communication Experience** – The goal of this project is to request specific updates to services available in the Individual Online Accounts to meet taxpayer needs, improve the taxpayer experience, and reduce phone calls to the IRS regarding frequently requested information. Nine recommendations were submitted to the IRS and the project is under IRS consideration.
- **Issue 64840: Improving the Tax Pro Online Accounts** – The purpose of this project is to improve the online experience of tax professionals and business taxpayers by providing additional features to facilitate the filing and tracking of tax returns and other taxpayer requests. The committee submitted 14 recommendations that are under consideration by the IRS.
- **Issue 72107: Taxpayer-Requested Data: Why They Need It and How We Can Help Them Achieve Their Goals** – The goal of this project is to optimize the information taxpayers receive when they request a transcript. In addition, the committee wants the information to be easier to understand and in an improved format. The committee submitted six recommendations that are under consideration by the IRS.
- **Issue 76132: Taxpayer Services Unauthenticated Chatbot** – The goal of this project is to improve the availability and accessibility of the services taxpayers receive via the chatbot. This will lead to an expansion of the topics available on the chatbot and will facilitate the access to information through self-help tools. The committee submitted seven recommendations that are under consideration by the IRS.
- **Issue 48868: Updating Taxpayer Financial Institution (FI) and Mailing Address Information** – This issue involved improving taxpayer service by providing online options to taxpayers to update their address and financial information. The committee submitted eight recommendations; seven were adopted, and one was partially adopted. The members agreed to accept the IRS response and close the referral during the August full committee meeting.

Other Activities and Achievements

During the 2024 TAP year, TCC members participated in a variety of events promoting the panel and gathering information and recommendations from taxpayers to improve the service provided by the IRS. One member delivered a presentation at a Congressional event and others participated in outreach activities with their Local Taxpayer Advocates. In addition, several committee members participated in two focus group sessions with Online Services to discuss account transcripts. These sessions were very productive, and the members gathered valuable information to submit a referral to improve the online account transcript service (Issue 72107). Also, multiple members participated in the Nationwide Tax Forum events to promote TAP and collect information from taxpayers to improve their experience with the IRS.

Ongoing Work

The TCC will continue work on the following issue in 2025:

- **Issue 66193: Effectively Measuring Outreach** – The purpose of this project is to improve or add tools to impact a larger number of taxpayers during outreach activities. The committee submitted five recommendations; one was adopted, one was resolved prior to submission, and three recommendations are still under consideration.

Issues Under Consideration for 2025

Currently, the TCC does not have any issues under consideration for 2025. However, the members placed several issues in holding during the screening sessions. Issues placed in holding will be reviewed and considered for potential projects once the committee resumes activities in 2025.

Toll-Free Phone Lines Committee

Chair

Jantel VanOrden, Utah

Members

Anthony Earwood, Texas (Vice Chair)

Fritz-Gerald Delice, Georgia

Charles Harvey, New York

Kathryn Kempf, Wisconsin

Debra Kurita, California

Alisha Payton, Michigan

Charles Slaney, Oregon

Alan Smith, Missouri

George Williams, Mississippi

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

IRS Program Owner

Taxpayer Services

TAP Staff

Rosalind Matherne, Program Analyst, Washington, D.C.

Kelvin Johnson, Program Analyst, Louisiana

Annie Gold, Management Assistant, Texas

The Toll-Free Phone Lines Committee addresses issues to improve the services provided on the toll-free phone lines offered by the IRS.



Committee Work Scope and Recommendations

The Toll-Free Phone Lines (TFPL) Committee partners with the IRS to provide input from the taxpayer's perspective, focusing on improving services and enhancing the taxpayer experience when calling the IRS toll-free lines. One primary objective of this committee is identifying methods for enhancing service to taxpayers. This objective aligns with the IRS's mission to provide America's taxpayers with top-quality service.

In 2024, the entire panel participated in a face-to-face meeting to learn and review the processes, roles, programs, and activities necessary for TAP to be effective. These in-person meetings also allowed members to meet and interact with each other.

The TFPL Committee used their meetings to serve as the screening committee and reviewed 126 issues, 46 of which carried over from the previous TAP year. They identified criteria for closing issues, including those resolved by:

- The IRS continuing to expand taxpayer services and online tools, achieving key milestones with Inflation Reduction Act funding;
- Hiring more Customer Service Representatives to improve call center capacity and reduce wait times, and adding call-back options and voicebots;
- Attracting, retaining, and empowering a highly skilled workforce, developing a culture equipped to deliver results for taxpayers; and
- Including expanded online services for tax professionals.

The committee closed 97 issues, transferred eight issues to another committee, and identified 21 issues for further discussion and research.

The following issues were elevated to the IRS for consideration:

- **Issue 61907: Dashboard Data for Where's My Refund** – In 2023, the TFPL Committee elevated six recommendations to enhance the Where's My Refund site, emphasizing that all taxpayers have the *right to quality service*. The committee aims to repair systemic flaws that cause trouble for taxpayers and tax preparers by creating a modern, modified, and expanded Where's My Refund site. This improvement would protect and improve taxpayer rights, ensure fair treatment, and provide essential taxpayer services in an effective and timely manner. The committee's recommendations focused on updating and expanding the Where's My Refund site to provide a more user-friendly and efficient experience for taxpayers so that taxpayers and tax preparers can access essential services and information more effectively. Of the six recommendations, one was agreed upon and five are under consideration. The committee continues to work with the IRS to ensure that these recommendations are implemented effectively to improve taxpayer services.
- **Issue 69432: Online Live Chat Feature** – In 2023, the committee elevated seven recommendations aimed at incorporating a live chat feature in current and future chatbots. The project statement focused on identifying options for elements, processes, and scalability to be included in the design of this live chat. The committee proposed several strategies to enhance the IRS's digital communication tools, specifically by adding a live chat feature. This would provide taxpayers with an efficient and responsive way to get help, improving overall taxpayer service. Of the seven recommendations, six are still under consideration, and one was not adopted. Members voted to submit a rebuttal for the non-adopted response. The committee continues to work closely with the IRS to advocate for the implementation of these recommendations. The introduction of a live chat feature is expected to significantly enhance taxpayer experience and efficiency in resolving issues.

- **Issue 62577: Standardized Taxpayer Service Survey** – In 2024, the committee elevated two recommendations focused on the standardization of taxpayer service surveys on IRS toll-free phone lines. The project statement aimed to ensure consistent measurement of problem resolution and taxpayer service. The committee proposed that standardizing the taxpayer service surveys would provide clearer insights into taxpayer experiences and areas needing improvement. This would help the IRS to better evaluate their service effectiveness. The committee received the IRS response and voted to accept it.
- **Issue 76133: Where’s My Refund (WMR) and Where’s My Amended Return (WMAR)** – The TFPL Committee was tasked with testing and providing feedback on the voicebots for the WMR and WMAR systems. The goal was to enhance the taxpayer experience by offering insights and recommendations for possible improvements to the voicebots’ performance. The IRS requested feedback on the voicebots’ clarity, accuracy, relevance, and completeness. The committee aims to use this information to provide constructive recommendations for future enhancements. The project statement emphasizes improving the taxpayer experience with the WMR and WMAR systems. The Committee remains committed to providing observations and feedback to ensure these systems meet the highest standards of service. The TAP Joint Committee (JC) approved the referral for elevation to the IRS in November 2024 and is awaiting a response.

Other Activities and Achievements

The TFPL members throughout the year actively contributed to various initiatives, projects, and inter-committee activities, including:

- Serving as mentors as part of the TAP Mentorship Program to support and guide new members;
- Providing assistance at the IRS Nationwide Tax Forum expo booths;
- Engaging in focus groups for IRS, covering key topics like training and small business concerns; and
- Completing onboarding and training for TAPSpace, ensuring effective use of TAP’s internal collaboration platform.

In addition to committee assignments, members took the initiative to promote TAP’s mission and increase public awareness. Efforts included:

- Performing outreach to civic, volunteer, and professional organizations to submit articles for newsletters and participate in virtual events;
- Supporting the relaunch of TAP’s Facebook page by sharing relevant information and updates to enhance TAP’s online presence;
- Leveraging social media by engaging with tax-related groups to connect with taxpayers; and
- Volunteering at the Service Corps of Retired Executives, a nonprofit organization that provides mentoring and guidance to small business owners, enabling TAP members to connect with a broader audience of taxpayers.

These activities reflect the TFPL Committee's commitment to collaboration, public engagement, and the advancement of TAP's mission to improve taxpayer experiences.

Issues Under Consideration for 2025

The committee will work on the following issue in 2025:

- **Issue 74653: Streamlining Phone Service** – Committee members decided to re-evaluate the IRS toll-free phone lines by calling and gathering additional research. The Committee will continue working on the referral in the 2025 TAP year.

Outreach

Outreach Committee

Chair

Michelle Brookens, National Vice Chair, Illinois

Members

Melanie Almeida, Taxpayer Communications, Idaho

Anthony Earwood, Toll-Free Phone Lines, Texas

Mitchell Gerstein, Notices and Correspondence, Pennsylvania

Steven Hall, Special Projects, New York

Daniel Halleman, Internal Communications, Colorado

Jean Miller, Tax Forms and Publications, Connecticut

Jim Simpson, Taxpayer Assistance Center Improvements, Arizona

Designated Federal Officers

Shawn Collins, TAP Director, Washington, D.C.

Cedric Jeans, Chief TAP East, Tennessee

TAP Staff

Fred Smith Jr., Program Analyst, Washington, D.C.

Kevin Brown, Management Assistant, Washington, D.C.



The focus of the Outreach Committee is to increase awareness of TAP and provide a variety of opportunities for members to conduct outreach activities.

Committee Work Scope

The focus of the Outreach Committee is to promote increased awareness of TAP. The members of the Outreach Committee focus on marketing, recruiting, and conducting activities that inform taxpayers of TAP's mission.

The Outreach Committee is led by the National Vice Chair, and its members are comprised of the six Vice Chairs representing each TAP Project Committee and the Internal Communications Committee (ICC). Each member reports out on outreach activities conducted within their own committee, providing an open and collaborative environment for new ideas, contacts, and events to be discussed and explored.

Other Activities and Achievements

Highlights and activities reported in Outreach Committee meetings included:

- IRS Nationwide Tax Forum (Chicago, Orlando, Baltimore, Dallas, and San Diego);
- Local business meetings and conferences;
- IRS stakeholder meetings;
- Congressional events;
- State and local government events;
- Individual, family, and friend communications; and
- A TAP member blog.

The Outreach Committee used the face-to-face meetings in the spring of 2024 to emphasize the utility of collaborating with representatives from the offices of the Local Taxpayer Advocate (LTA). All members were reminded to utilize the resources available in the members' toolkit, which includes various style guides, tips on conducting outreach events, marketing media samples, and technology information.

Ongoing Work

Supplemental TAP Recruitment was conducted from October 24 through November 14 to fill vacancies in Arkansas, Iowa, Kansas, Kentucky, Maine, Minnesota, Missouri, North Carolina, North Dakota, Nebraska, Oklahoma, Puerto Rico, Vermont, Wisconsin, and Wyoming.

Outreach Committee members expressed their intention to participate in outreach events through the transitional period from November 2024 through Spring of 2025.

In collaboration with the ICC, the Outreach Committee implemented infrastructure and standardized workflows to organize, schedule, and track Facebook postings in a year-round effort to grow the TAP social media presence.

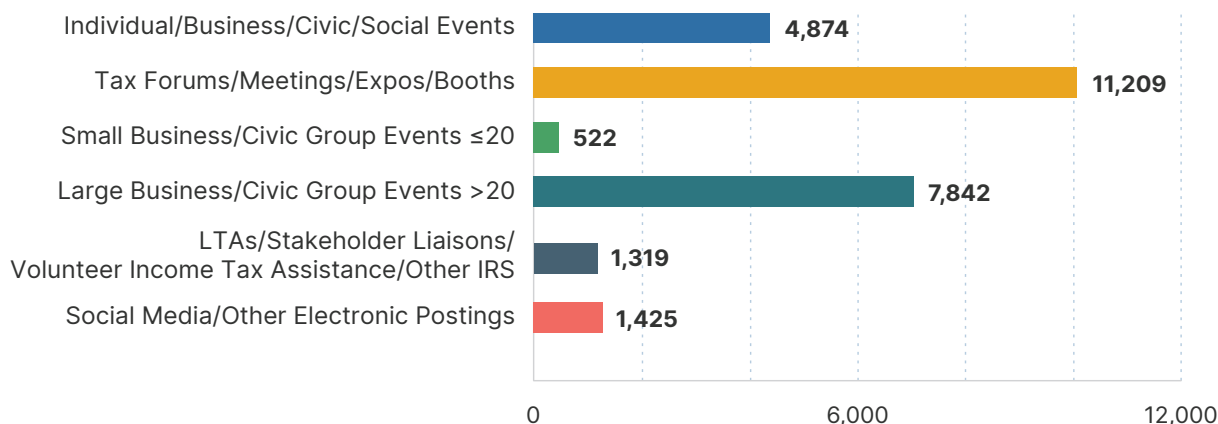
Lastly, members continue to log all activity to include date, type, and size of audiences to capture the value of their outreach.

Outreach Summary

TAP members engaged in a range of activities that promoted the TAP mission. These activities included outreach efforts to educate taxpayers about the role of TAP as a resource for elevating systemic issues and grassroots concerns. By listening to and educating taxpayers across the nation, TAP members aimed to improve the IRS and to foster a better understanding of tax obligations, thereby increasing tax compliance. Robust participation in Nationwide Tax Forum provided an exceptional opportunity for exposure to large audiences.

Activity reports show that outreach has been provided in several forms, to diverse audiences, and within a variety of settings. In 2024, TAP members reported a total of 8,354 hours providing outreach activities, reaching a total of 27,191 taxpayers.

Figure 8, 2024 Outreach by Reported Audiences



Individual/Business/Civic/Social Events – This category represents various types of networking, from a business luncheon to a chat with a neighbor or coworker about TAP. It could be a small group such as a neighborhood block party or a one-on-one meeting with a city council member; however, the personal nature of this type of outreach tends to generate more TAP issue submissions than any other.

Tax Forums/Annual Meetings/Expos/Booths – These opportunities present themselves less frequently but tend to provide larger audiences than most meetings with individuals. TAP members may participate by staffing a booth or speaking about the TAP mission and activities. When distance, schedules, and budgets permit, the members attend the IRS Nationwide Tax Forum and statewide or regional conferences.

Small Business/Civic Group Events ≤ 20 – This is similar to the previous category but is for groups where the membership is presumed to be 20 or fewer. It can include book clubs, local investment clubs, women’s clubs, executive committees, and local boards and commissions.

Large Business/Civic Group Events > 20 – TAP members are invited to participate and actively solicit opportunities to tell the TAP story to business or civic groups with memberships presumed to be more than 20. These groups might include professional or trade organizations, chambers of commerce,

homeowner associations, senior centers, nonprofit organizations, and state or local government boards or commissions. If travel is involved, it is included in the reported time.

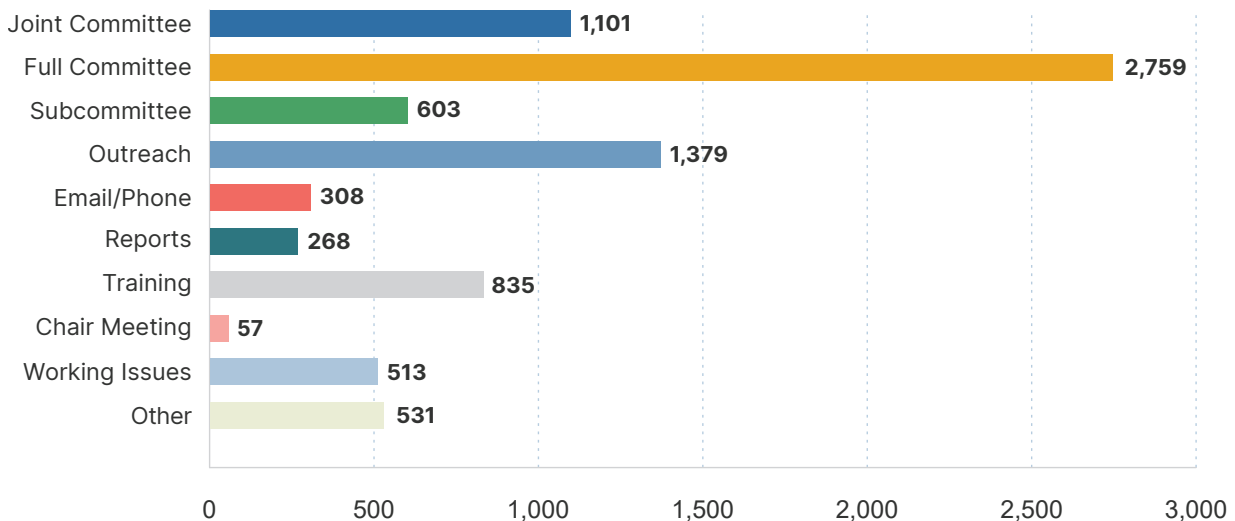
LTAs/Stakeholder Liaisons/Volunteer Income Tax Assistance/Other IRS – Some LTAs and Stakeholder Liaisons actively seek out working relationships with TAP members and encourage their participation in meetings and activities, such as meetings with congressional staff and tax practitioners. TAP members listen to issues that can be brought to TAP, give presentations, or otherwise participate in the meetings or activities. Several TAP members are active in the Volunteer Income Tax Assistance (VITA) and Low Income Taxpayer Clinic (LITC) programs.

Social Media/Other Electronic Postings – Members use their personal social media, such as LinkedIn, Twitter, Instagram, and Facebook to let others know about TAP. Other members choose to monitor these and similar sites or specific forums and blogs to identify current and emerging taxpayer issues. Members also take advantage of electronic newsletters published by professional groups and firms. It is difficult to accurately report individuals reached through these efforts as members of social media communities may share information posted by TAP members.

Social media and other electronic postings are primarily one-way communication but have the potential to reach a far larger audience and are the most efficient methods of outreach as determined by both numbers reached and volunteer hours.

Annual Summary of TAP Member Activity

Figure 9, 2024 Reported Hours Per Activity Reports





Joint Committee

The Joint Committee (JC) is the governing body of TAP and includes the TAP Chair and Vice Chair along with the Chair of each of the established project committees. The JC meets monthly to review the work completed by the project committees and once each year to review the future direction of TAP and to establish the coming year's TAP priorities.



Full Committee

Each TAP volunteer is assigned to one of six established committees. Members may also participate in two internal committees (Internal Communications and Outreach), as well as ad hoc committees that may be formed during the year.



Subcommittee

Most of the committees use a subcommittee structure to accomplish their work. Each subcommittee meets administratively in addition to its main committee. Established committees have a screening committee that meets separately to review potential new issues. Both the established committees and the JC have quality review subcommittees.



Outreach

Outreach is an integral part of the TAP mission. Outreach includes a variety of activities designed to provide opportunities to listen to taxpayers, identify taxpayer issues, and to propose recommendations to improve IRS service to taxpayers and increase customer satisfaction.



Email/Phone

Aside from the annual face-to-face meeting and outreach activities, all TAP interactions occur via email or phone. The time spent interacting with other members not specifically allocated to other activities is reported in this category.



Reports

This includes the time each TAP member spends completing his or her monthly activity reports and other reporting requirements. Other reporting requirements such as newsletter articles and chair reports are categorized under this heading.



Training

Hours reported in this category reflect training meetings conducted during the year to train new members and educate members about issues facing taxpayers. It also includes time spent by both mentors and new TAP member mentees to assist them in integrating into the TAP organization.



Chair Meeting

This category is used for meetings between Chairs and Vice Chairs of a single committee or the Chairs and Vice Chairs of committees working together on a project to coordinate activities or address concerns and challenges.



Working Issues

TAP members use this category to report the time they spend working separately or as part of a group in research, discussion, consideration, and development of proposals, and the time spent drafting recommendations and related reports.

Internal Communications Committee

Internal Communications Committee

Chair

Angela Madison, California

Members

Daniel Halleman, Colorado (Vice Chair)

Philip Hwang, California

Jihan Jude, Florida

Kyle Kipple, Florida

Alisha Payton, Michigan

Jim Simpson, Arizona

Alan Smith, Missouri

Michael Stewart, Tennessee

Donald Williamson, Maryland

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

TAP Staff

Matthew O'Sullivan, Program Analyst, California

Annie Gold, Management Assistant, Texas



The Internal Communications Committee brainstorms and explores ideas pertaining to social media and other general methods to improve communication between panel members and taxpayers.

Committee Work Scope and Recommendations

The Internal Communications Committee (ICC) brainstorms and explores ideas pertaining to social media, digital, and print platforms to improve communication between TAP, its members, and taxpayers. The ICC program analyst oversees the editing and completion of the monthly TAP Newsletter.

Issues elevated to the TAP Joint Committee in 2024

The following issues were elevated to the Joint Committee (JC) for information, review, and approval:

- **Issue 68481: Allow Members of the Public to Join an E-Mail List for TAP Meetings** – This suggestion would set up an e-mail list to inform the public of upcoming TAP meetings. However, the ICC has researched this matter and determined that setting up an email list may not be practical. The committee is looking into alternatives such as highlighting information on IRS.gov and directing taxpayers to the information currently available on ImproveIRS.org.
- **Issue 67035: Need Process for Screening Issues** – The goal of this internal TAP referral was to propose updates to the suggestion submission system to generate an identification number automatically so the submitter can track their suggestion. Recommendations include:
 - ▶ Updating this system to generate an identification or suggestion number automatically so the submitter can track their suggestion;
 - ▶ Provide reporting to see if the submission was accepted, rejected, or passed on to a specific IRS department, the Taxpayer Advocate Service, or the appropriate contact;
 - ▶ Show the “Top Ten” trending suggestions as to what has been submitted so TAP members can vote for or modify a suggestion; and
 - ▶ When appropriate, share the big wins of TAP and the IRS to demonstrate the work of the panel.

Other Activities and Achievements

One concern the committee addressed is the TAP Facebook presence. In 2022, members with access and administrator privileges on the TAP’s Facebook page graduated from the panel. Consequently, TAP was unable to access the account. The ICC was able to create a new Facebook page and posted new content. Additionally, the committee has new administrators and is working up a schedule to post content on a recurring basis. The ICC set up regular meetings to secure new volunteer administrators and content providers for the page and is also working to remove the old Facebook page.

TAP Special Events and Activities

New Member Appointments for 2024



The IRS recommended, and the Department of the Treasury approved, the selection of 21 new members to serve as TAP members for 2024. The new TAP members joined the returning members to round out the panel of 60 volunteers for 2024. The new members were selected from a pool of over 187 interested individuals who applied during an open recruitment period last spring and from alternate members who applied and were approved in prior years.

2025 TAP Recruitment Drive



Each year, one-third of TAP members rotate off the panel as their three-year term ends. As a result, TAP recruits to fill vacancies for the upcoming year. This year TAP accepted applications for the 2025 panel resulting in recommendations for new members and alternates who were presented to the IRS Commissioner and the Department of the Treasury for approval. In addition, the candidates were selected through a competitive process. The new TAP members will join returning members and previously approved alternates to round out the panel of approximately 61 volunteers for 2025.



Since its founding, over 700 TAP members have helped contribute to its overall success. A sense of civic duty, patriotism, and a belief in an effective, well-regarded tax system drives each and every TAP member to take action on behalf of taxpayers.

TAP Continues to Be a Listening Post at the Tax Forums



TAP supported the IRS Nationwide Tax Forum by having TAP staff and members attend onsite. TAP members shared information about our program and functions. In addition, TAP volunteers listened to concerns tax professionals had and identified grassroots issues that the panel could explore. We sent visitors to our ImproveIRS.org website, highlighted TAP materials – including the 2023 Annual Report – and worked the TAP booth in the vendors concourse. In this environment, visitors were able to ask questions, learn more about how TAP operates, and how they can be a part of the process. TAP members who attended found this experience especially exciting as it helped them accomplish their outreach goals and gain further insight as to how the IRS operates and what tax professionals are experiencing in their practices.

TAP Members Attend their 2024 Face-to-Face Committee Meeting



In May 2024, TAP members participated in their annual face-to-face project committee meeting. This year the committees met in three locations; Jacksonville, Florida; San Antonio; and Oklahoma City.

During the meetings, members discussed new issues received from the public, identified potential projects for the future, and worked on new and ongoing projects. In addition, the members met for an all-day training session. Sessions included a forum with the National Taxpayer Advocate, Erin M. Collins; a presentation by IRS Taxpayer Services and Online Services; and training about how to partner with Local Taxpayer Advocates.

Letter From the Incoming Chair

As a volunteer with TAP, I am humbled by the extent of interest in making things better. Following through on taxpayer suggestions, whether large or small, is a rewarding process. The mix of backgrounds and personalities within TAP provides the perfect balance to effectively address the grassroots issues submitted by taxpayers. Helping taxpayers clearly understand their tax obligation is a goal I take very seriously and the basis for my TAP service.

For those of you who haven't yet met me, I'm entering the third year of my second appointment to TAP. I first served from 2017 – 2019 and was selected again in 2023 to another three-year term. I have served on a variety of committees, with my most recent assignment being on the Taxpayer Communications Committee and serving as the 2024 TAP National Vice Chair. I've been fortunate to work on a number of referrals that have been accepted by the Joint Committee and presented to the IRS, with many being adopted.

In my full-time job, my work involves many of the tasks that make a great TAP member. These include:

- Leadership;
- Outreach;
- Public speaking;
- Knowledge of public and private resources;
- Active listening; and
- Effective time-management.

It is my plan to build on the success of this current year, with continued collaboration with the IRS and Taxpayer Advocate Service (TAS) staff. From the National Taxpayer Advocate to TAS analysts to Stakeholder Partnerships, Education, and Communication representatives and Local Taxpayer Advocates, I will continue to emphasize outreach and recruitment, especially in unrepresented states, and make positive use of the first quarter of my 2025 term to onboard new members. I will lobby for continued face-to-face meetings whenever possible, capitalizing on the benefits of in-person communication. Lastly, I will continue to focus on the importance of prioritizing the work of referrals in committees that address the needs of taxpayers while being mindful of the challenges presented related to work conflicts and time zones in the effort to establish quorum at meetings.

My time as a TAP member in my first appointment was obviously a positive experience, because here I am again! I highly recommend a second term to all TAP members who see the value of their service. This term is even better than the first! I am grateful for the pleasure and privilege of working on TAP and thank all members and staff as I prepare for the role of TAP National Chair for 2025.



Michelle Brookens

2025 National TAP Chair

Appendix A: Taxpayer Advocacy Panel Members

| MEMBER | STATE | PROJECT COMMITTEE |
|----------------------|------------------|-----------------------------------------|
| Almeida, Melanie | Idaho | Taxpayer Communications |
| Bauzon, Jackson | California | Taxpayer Assistance Center Improvements |
| Bell, Richard | Texas | Special Projects |
| Birdsong, Shequeila | New York | Taxpayer Assistance Center Improvements |
| Brinkley, Jason | Texas | Tax Forms and Publications |
| Brookens, Michelle | Illinois | Taxpayer Communications |
| Calloway, Robert | Georgia | Tax Forms and Publications |
| Choder, Howard | Washington | Taxpayer Communications |
| Cloyd, Stacy | Washington, D.C. | Special Projects |
| Colvin, Alice | Texas | Taxpayer Assistance Center Improvements |
| Crispin, Jason | New Jersey | Tax Forms and Publications |
| Crowe, Cheryl | Delaware | Notices and Correspondence |
| Delice, Fritz-Gerald | Georgia | Toll-Free Phone Lines |
| Diaby, Aissata | Pennsylvania | Special Projects |
| Dickey, Ellen | South Dakota | Tax Forms and Publications |
| Dominguez, Manuel | Missouri | Notices and Correspondence |
| Earwood, Anthony | Texas | Toll-Free Phone Lines |
| Gelb, Joel | New York | Tax Forms and Publications |
| Gerstein, Mitchell | Pennsylvania | Notices and Correspondence |
| Grayson, Tiffany | South Carolina | Special Projects |
| Guthridge, Kameelah | Ohio | Tax Forms and Publications |
| Hall, Steven | New York | Special Projects |
| Halleman, Daniel | Colorado | Taxpayer Communications |
| Harvey, Charles | New York | Toll-Free Phone Lines |
| Hoffman, Steven | Massachusetts | Special Projects |
| Jude, Jihan | Florida | Special Projects |
| Kempf, Kathryn | Wisconsin | Toll-Free Phone Lines |
| Kipple, Kyle | Florida | Notices and Correspondence |
| Kurita, Debra | California | Toll-Free Phone Lines |

| MEMBER | STATE | PROJECT COMMITTEE |
|--------------------------|---------------|-----------------------------------------|
| Lammers, Rebecca | International | Special Projects |
| Lawler, Mary | Michigan | Taxpayer Assistance Center Improvements |
| Lefevre, Jared | Montana | Special Projects |
| Lowman, LaRee | Illinois | Taxpayer Communications |
| Madison, Angela | California | Taxpayer Communications |
| McCracken-Rania, Shelley | Indiana | Notices and Correspondence |
| Miller, Jean | Connecticut | Tax Forms and Publications |
| Mosley, Robin | Ohio | Notices and Correspondence |
| Newingham, David | Nevada | Taxpayer Assistance Center Improvements |
| Parampathu, Joseph | California | Tax Forms and Publications |
| Payton, Aisha | Michigan | Toll-Free Phone Lines |
| Rodgers, John | Alaska | Taxpayer Assistance Center Improvements |
| Rodriguez, Richard | California | Taxpayer Assistance Center Improvements |
| Simpson, Jim | Arizona | Taxpayer Assistance Center Improvements |
| Sklar, Steven | New York | Notices and Correspondence |
| Slaney, Charles | Oregon | Toll-Free Phone Lines |
| Smith, Candace | Oklahoma | Taxpayer Communications |
| Stewart, Michael | Tennessee | Notices and Correspondence |
| Thompson, Patricia | Rhode Island | Tax Forms and Publications |
| VanOrden, Jantel | Utah | Toll-Free Phone Lines |
| Webster, Walter | New Mexico | Taxpayer Communications |
| Williams, George | Mississippi | Toll-Free Phone Lines |
| Williamson, Donald | Maryland | Tax Forms and Publications |
| Wiseman, James | Tennessee | Taxpayer Communications |

Appendix B: Taxpayer Advocacy Panel TAS Staff

| NAME | POSITION TITLE | LOCATION |
|--------------------|----------------------|------------------|
| Shawn Collins | TAP Director | Washington, D.C. |
| Kevin Brown | Management Assistant | Washington, D.C. |
| Gulden Durdu | Program Analyst | New York |
| Conchata Holloway | Program Analyst | Texas |
| Fred N. Smith, Jr. | Program Analyst | Washington, D.C. |
| Kudiratu Usman | Program Analyst | Washington, D.C. |
| TAP East | | |
| Cedric Jeans | TAP Program Manager | Tennessee |
| Priscilla Medrano | Program Analyst | Texas |
| Robert Rosalia | Program Analyst | New York |
| Antoinette Ross | Program Analyst | Washington, D.C. |
| Ann Tabat | Program Analyst | Arizona |
| TAP West | | |
| Susan Jimerson | TAP Program Manager | Washington |
| Annie Gold | Management Assistant | Texas |
| Jose Cintron | Program Analyst | Puerto Rico |
| Kelvin Johnson | Program Analyst | Louisiana |
| Rosalind Matherne | Program Analyst | Washington, D.C. |
| Matthew O'Sullivan | Program Analyst | California |

Appendix C: TAP Leadership and Committee Assignments

| TAP MANAGEMENT | LOCATION |
|------------------------------------------|------------------|
| TAP Director, Designated Federal Officer | Washington, D.C. |
| Chief, TAP East | Tennessee |
| Notices and Correspondence | |
| Special Projects | |
| Tax Forms and Publications | |
| Chief, TAP West | Washington |
| Taxpayer Assistance Center Improvements | |
| Taxpayer Communications | |
| Toll-Free Phone Lines | |

Appendix D: Acronyms

| | |
|---------------|----------------------------------------------------|
| AA | Attorney Advisor |
| CARE | Customer Assistance, Relationships, and Education |
| D.C. | District of Columbia |
| DDIA | Direct Debit Installment Agreement |
| EFTPS | Electronic Federal Tax Payment System |
| EIN | Employer Identification Number |
| Expat | U.S. Expatriate |
| F2F | Face-to-Face |
| FFFF | Free File Fillable Form |
| IA | Installment Agreement |
| ICC | Internal Communications Committee |
| IOLA | Individual Online Accounts |
| IP PIN | Identity Protection Personal Identification Number |
| IRA | Individual Retirement Account |
| IRM | Internal Revenue Manual |
| IRS | Internal Revenue Service |
| ITIN | Individual Taxpayer Identification Number |
| JC | Joint Committee |
| LITC | Low Income Taxpayer Clinic |
| LTA | Local Taxpayer Advocate |
| LTR | Letter |
| NCC | Notices and Correspondence Committee |
| POA | Power of Attorney |
| PTC | Premium Tax Credit |
| QR | Quick Response |
| SA | Systemic Advisory |
| SME | Subject Matter Expert |
| SOP | IRS Strategic Operating Plan |

| | |
|----------------------|--------------------------------------------------------|
| SPC | Special Projects Committee |
| SPEC | Stakeholder Partnerships, Education, and Communication |
| TAC | Taxpayer Assistance Center |
| TAC Committee | Taxpayer Assistance Center Improvements Committee |
| TAP | Taxpayer Advocacy Panel |
| TAS | Taxpayer Advocate Service |
| TCC | Taxpayer Communications Committee |
| TCE | Tax Counseling for the Elderly |
| TF&P | Tax Forms and Publications Committee |
| TFPL | Toll-Free Phone Lines Committee |
| TS | Taxpayer Services |
| Treasury | Department of the Treasury |
| VITA | Volunteer Income Tax Assistance |
| WMR | Where's My Refund |
| WMAR | Where's My Amended Return |

TAXPAYER
ADVOCATE
SERVICE

YOUR VOICE AT THE IRS



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