

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Thursday, November 14, 2024**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Chief

Members Present

- | | | |
|---------------------------|----------------------|-----------------|
| • Jason Brinkley | Prince Frederick, MD | Member (Absent) |
| • Robert “Rob” Calloway | Stockbridge, GA | Member |
| • Jason Crispin | Toms River, NJ | Member |
| • Ellen Dickey | Dakota Dunes, SD | Chair |
| • Joel Gelb | Brooklyn, NY | Member |
| • Kameelah Guthridge | Columbus, OH | Member (Absent) |
| • Jean Miller | Middletown, CT | Vice-Chair |
| • Joseph Parampathu | Irvine, CA | Member (Absent) |
| • Patricia “Pat” Thompson | Providence, RI | Member |
| • Donald Williamson | Bethesda, MD | Member (Absent) |

Staff

- | | |
|---------------------|--|
| • Kevin Brown | TAP Management Assistant |
| • Ann Tabat | TAP Program Analyst |
| • Toni Ross | TAP Program Analyst |
| • Conchata Holloway | TAP Program Analyst |
| • Mejbeen Balsara | Program Analyst Taxpayer Services (TS) |

Welcome/Opening

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

Roll Call

Brown completed roll and quorum was met.

Welcome/Announcements/Comments/Acknowledgement of Citizens

Dickey thanked and welcomed everyone for joining the call.

National Office/DFO Report

Jeans encouraged all members to vote in the TAP National leadership elections, voting open through close of business today. Jeans provided the committee a timeline for the end of the year activities:

- A committee selection email will go out soon from Susan Jimerson.
- The staff is working on the recruitment package which is almost complete.
- The staff will work on the training material for next year.
- The staff will be working on a plan for the 2025 face-to-face meeting.

- We'll have a training session forecasting the year's plans early next year.
- We are working on finalizing the Annual Report for this committee.

Jeans thanked the committee for a truly remarkable year with all the work completed by this committee. Jeans acknowledged the leadership of Dickey and Miller. Jeans thanked the retiring members: Jean Miller, Pat Thompson, and Kameelah Guthridge for their service. Jeans also thanked the Taxpayer Services, Small Business Self-Employed, and other IRS units for their support this year. Jeans Thanked Debra Kurita and Michelle Brookens for leading TAP this year.

Committee New & Updates

Dickey reported the October Joint Committee Meeting approved:

- **60161**-Form 1040-NR Nonresident Alien

Approval of Minutes

October 10, 2024, minutes. Crispin motioned; Calloway seconded.

Action: Minutes approved as submitted.

IRS Responses Received:

- **57139**-Digital Assets/Crypto

Crispin motioned; Miller seconded.

Action: Response Accepted

- **55265**-Form 2210 Underpayment of Estimated Tax

Crispin motioned; Thompson seconded.

Action: Response Accepted

Awaiting IRS Responses

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

2024 Projects

- **55984**-Form 8938 Statement of Specified Foreign Financial Assets August **2024**
- **64919**-Decedent Issues-**(Rebuttal) September 2024**
- **55239**-Form 8962 & Premium Tax Credit **September 2024**
- **60161**-Form 1040-NR Nonresident Alien **10/2024**

Subcommittee 1

Dickey reported:

- **70553**-Form W-4 Employee's Withholding Certificate

There were some edits per Systemic Advocacy (SA). The issue will now move to the Joint Committee (JC) for the November agenda

- **69638**-Form 8832 Entity Classification

Vote to submit to JC contingent upon SA & Attorney Advisor (AA) review. There are 19 recommendations related to the taxpayer having the ability to track this form electronically and possibly submitting it electronically. We are also trying to shift the responsibility of who has to track this form to ease taxpayer burden. Crispin motioned; Thompson seconded.

Action: Issue approved for elevation to the JC for consideration contingent upon AA & SA review.

Subcommittee 2

Calloway reported:

- **70105**- Form 1098 Mortgage Interest Statement

Vote to submit to JC contingent upon SA & AA review. There are 26 recommendations to the service. Calloway motioned; Crispin seconded.

Action: Issue approved for elevation to the JC for consideration contingent upon AA & SA review.

- **67501**- Form 8936 & Instructions Clean Vehicle Credits

Will be rolled over into 2025 year.

Screening Report

Thompson reported meeting on October 23, 2024, reviewing 65 issues sending three to the Parking Lot; transferring two to Taxpayer Communications; four to Special Projects; and dropping 51.

On October 30, 2024, an additional meeting held screening 68 issues: Four to the parking lot; transferred eight to Taxpayer Communications; eight to Special Projects; three were associated to existing issues; two were set aside for more research and 43 were dropped. In total: 133 screened; Seven to the Parking Lot; transferred 22; associated or combined eight; two for research; and dropped 94.

Outreach Report

Miller thanked everyone on the committee for all their work. Williamson attended a seminar in Rockville, MD for an outreach event. Miller encouraged members to do outreach no matter the size so we can educate the public about the service provided to taxpayers. Please log all hours to include outreach meetings, meetings, and the prep time for all the hard work we have put in. Miller encouraged returning members to seek leadership such as for vice-chairs for next year subcommittees. Miller thanked all the staff for their help and thanked the members moving into their second and third years.

Activity Report –www.TAPSpace.org verify time and stay up to date with your TAP activity.

ICC Updates/Newsletter

Tabat reported the committee still working:

- 68481-Current status of current project-In final review
- Facebook-like page and share posts

Please like and/or share posts on the page.

- Newsletter – Due the twenty-fifth day of each month Crispin will do the next one.

Thanked those for writing these articles and for the assistance on the annual report.

Action Items

- October minutes to Brown.
- Accepted responses 57139; and 55265.
- Issue 70553 W4 elevated to the JC.
- Issues 69638 and 70105 approved to JC pending AA/SA review.

Chair Closing Comments & Round Table

Dickey thanked outgoing members as they will be greatly missed. Dickey encouraged those continuing on to consider leadership for next year. Dickey encouraged members to vote by midnight tonight and appreciates all the efforts of this committee.

Closing

Jeans thanked Dickey and Millers for their leadership. There may be Ad Hoc issues to screen. Jeans asked retiring members to forward issues to TAP email or Tabat. Please join the Celebration of Service at 1pm ET tomorrow. Jeans closed the meeting at 3:11pm ET.

**The next monthly meeting
TDB 2025 TAP year**

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