

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Tuesday, March 11, 2025**

Designated Federal Officer (DFO)

- Cedric Jeans TAP East Chief

Members Present

- | | | |
|-------------------------|-------------------|-----------------|
| • Cathy Bryant | Evansville, IN | Member (Absent) |
| • Robert “Rob” Calloway | Stockbridge, GA | Member (Absent) |
| • Jason Crispin | Toms River, NJ | Chair |
| • Fritz-Gerald Delice | Dacula, GA | Member |
| • Ellen Dickey | Dakota Dunes, SD | Vice-Chair |
| • Joel Gelb | Spring Valley, NY | Member (Absent) |
| • Joseph “Joe” Hall | Milford, OH | Member |
| • Chris Niccolls | New York, NY | Member |
| • Gideon Rothschild | New Hartford, CT | Member |
| • Donald Williamson | Bethesda, MD | Member |

Staff

- | | |
|---------------------|--------------------------|
| • Shawn Collins | TAP Director |
| • Kevin Brown | TAP Management Assistant |
| • Conchata Holloway | TAP Program Analyst |
| • Kelvin Johnson | TAP Program Analyst |
| • Ann Tabat | TAP Program Analyst |

IRS Staff

- | | |
|-------------------|--------------------------------------|
| • Mejbeen Balsara | Taxpayer Services (TS) |
| • Tambra Eppard | Small Business Self-Employed (SB/SE) |

Welcome Announcements/Comments/Acknowledgements

Cedric Jeans opened the call and welcomed all who joined.

Crispin welcomed everyone on the call and indicated his commitment to reach out to all the new members to introduce himself and start a dialog.

Roll Call

Brown conducted the roll call, quorum was met.

National Office & DFO Report

Jeans reported the staff is working on the business card orders and asked returning members to let us know if they need any. Speak-Up brochures will be sent out to the members by TAP administrative staff. Jeans reminded everyone to request for brochures if you need more.

Jeans spoke about www.tapspace.org which is used to share documents and share information. Jeans asked everyone to login and update your profile with your skillsets, experiences that may be useful to other members. Let Tabat know if you do not have a mentor assigned, she will get you in touch if you have not heard from them. Jeans announced the merging of the Outreach and Internal Communications committees. Jeans mentioned return to office process for federal employees, travel was cancelled, and a possible reduction in force. The staff will keep the committee informed on all these topics.

Collins reported due to travel restrictions there will be no face-to-face meeting. We are working on a virtual meeting which will last no more than two hours, the information will be shared with committee members as soon as it has been finalized. Speak with your analyst before you do any local outreach travel to ensure we can reimburse you.

Jeans reported the federal register notices are not allowed to be posted at this time, which means our meetings are not open to the public. Hopefully they will be open to the public very soon. We will be unable to advance any referrals or vote on the work at this time. We are hoping this doesn't last long said Jeans.

Approval/Review of Minutes

- November 14, 2024, Meeting Minutes- Tabled no changes suggested.
- February 25, 2025, Meeting Minutes- Tabled no changes suggested.

Project Updates

IRS Responses Received- None

Awaiting IRS Responses

- 52664-Form 3520 & F3520A (Foreign Trust)-Sent back to IRS for clarification of responses
- 52596 - F1040 – (Rebuttal)
- 54759- Form 8888 & Instructions-Allocation of Refund (Including Savings Bond Purchases)
- 55984-Form 8938 Statement of Specified Foreign Financial Assets
- 64919-Decedent Issues-(Rebuttal)
- 55239-Form 8962 & Premium Tax Credit
- 60161-Form 1040-NR Nonresident Alien
- 70553-Form W-4 Employee's Withholding Certificate

We are awaiting responses per Holloway as she is working with the IRS liaison. The IRS has requested an extension on responding to these issues.

Subcommittee 1

Williamson reported working on Form 8821, a form authorizing a designee to receive taxpayer information from the IRS on another taxpayer's behalf. The authorization does not sunset. The goal is figuring how to terminate or revoke this agreement or noting on the form the authorization remains in place unless revoked.

The next issue Form 1040-X is if a taxpayer, who still is a dependent, files taxes anyway and fails to mark box to can be claimed on another return, how to correct the dependent status if parent's claim is denied. This issue is being worked.

Subcommittee 2

Hall reported working on form 8936 Clean vehicle credit and the instructions for clarity for the taxpayers if circumstances change. This issue is in last stages of formulating recommendations. Hall reported that the Form 1099 issue will be worked during the next subcommittee.

2024 Work-Received AA/SA feedback

Crispin reported on the responses received from SA/AA at the end of 2024 year projects. The projects will be reassigned to the subcommittees to make determinations on how to address the feedback.

- **Project 69638**-Form 8832-assigned to subcommittee 1
- **Project 70105**-Form 1098-assigned to subcommittee 2

2025 TAP Annual Report (Committee Check List)

Crispin explained how we record issues worked into part of our annual report for the work completed for the year. Volunteers will be solicited after each project is completed.

Outreach

Dickey reported the first Outreach meeting is scheduled for March 20, 2025, they will be discussing members engaging with the public and sources for outreach opportunities. Kudos to those already started with outreach efforts. Log all of TAP activity in TAP space.

ICC Updates/Newsletter

Williamson reported on ICC work last year on how to make the public more aware of our meetings, last year's project.

Newsletter- Due twenty-fifth each month per Tabat, explained what the newsletter contains and solicitation for monthly write-ups.

Action Items

- Issue 69638 8832 assigned to Sub 1 will be included with pre-reads
- Issue 70105 1098 assigned to Sub 2 will be included with pre-reads
- Email will be sent with PDF copy, Annual Report 2023 shared via link in the chat

Chair Closing Comments & Round Table

Question posed what work can be done if there is a government shutdown. Jeans indicated all TAP work would be suspended until the government reopened.

Closing

Jeans referenced the TAP Outreach Toolkit, which contains numerous documents that would be helpful for outreach. This includes a press release should one be needed. The Taxpayer Advocate Services Communications Liaison unit can help also if it is needed per Jeans. Jeans thanked everyone for joining and closed the meeting at 2:40pm ET.

**The next monthly meeting
April 8, 2025, at 2:00pm EST/1:00pm CST/12:00pm MST/11:00am PST**

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