

**Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
November 21, 2024**

Designated Federal Official (DFO)

- Cedric Jeans Acting TAP Director

Members Present

- | | |
|----------------------------|---|
| • Richard “Rick” Bell | Chair, Special Projects Committee |
| • Michelle Brookens | National TAP Vice-Chair (Absent) |
| • Ellen Dickey | Chair, Tax Forms and Publications Committee |
| • Debra “Debbie” Kurita | National TAP Chair |
| • Angela Madison | Chair, Internal Communications Committee (ICC) |
| • Steven Sklar | Chair, Notices and Correspondence Committee |
| • Richard “Rick” Rodriguez | Chair, Taxpayer Assistance Center Committee (TAC) |
| • Jantel VanOrden | Chair, Toll-Free Phone Lines Committee |
| • Jim Wiseman | Chair, Taxpayer Communications Committee |
| • Michael Stewart | Chair, Tax Forms and Publications Committee |
| • Philip Hwang | Visitor, Taxpayer Communications Committee |
| • Jason Crispin | Visitor, Tax Forms and Publications Committee |
| • Mitchell Gerstein | Visitor, Notices and Correspondence Committee |
| • Rebecca Lammers | Visitor, Special Projects Committee |
| • Jim Simpson | Visitor, TAC |

Staff

- | | |
|----------------------|--|
| • Kevin Brown | TAP Management Assistant |
| • Gulden Durdu | TAP Program Analyst |
| • Conchata Holloway | TAP Program Analyst |
| • Susan Jimerson | TAP West Chief |
| • Kelvin Johnson | TAP Program Analyst |
| • Rosalind Matherne | TAP Program Analyst |
| • Priscilla Medrano | TAP Program Analyst |
| • Matthew O’Sullivan | TAP Program Analyst |
| • Fred Smith | TAP Program Analyst |
| • Ann Tabat | TAP Program Analyst |
| • Mejbeen Balsara | Program Analyst Taxpayer Services (TS) |

Members of The Public

None

Welcome

Jeans welcomed everyone and opened the call at 3:00 pm ET.

Roll Call

Quorum was met for the meeting.

Review Agenda

Kurita reviewed the agenda.

Approval of June JC Meeting Minutes

Approval of October 24, 2024, JC Meeting Minutes. Sklar motioned; Dickey seconded.

Action: Minutes approved as submitted

Public Comments

None

Project Committee Review/Activities

Special Projects

Richard Bell presented Issue 67748- Postal Codes in Direct Pay. This issue seeks to allow expats to input a dummy postal code for Direct Pay access. Bell motioned; Rodriguez seconded.

Action: Issue approved by unanimous consent

Issue 71593- Prioritize Non-U.S. Direct Bank Transfers. This referral seeks to give international taxpayers the ability to pay their tax bills from non-US banks; an option to get electronic transfer instead of a check; and to allow transfer with foreign bank option on the Form 1040. Lammers indicated this is basic to allow TPs to pay or receive refunds outside of the country. Bell motioned; Madison seconded.

Action: Issue approved by unanimous consent

Bell reported the committee doing a lot of work with two issues approved but going through the pipeline, which will be ready next year. Bell indicated that Lammers did a lot of work for the committee thanked her for focusing on international issues.

Taxpayer Assistance Center Improvements

Rodriguez presented Issue- 66145 Volunteer Income Tax Assistance (VITA) site Income Limitations. This referral seeks avoid ambiguity and provide guidance for the VITA program. Simpson reported this referral promotes VITA, defines low-income, but the language doesn't clarify these include elderly and disabled taxpayers causing some of them to get turned away. This referral seeks to avoid them from being turned away due to income restrictions. We are proposing language to say we do serve elderly, disabled and other under unserved communities despite their income. This referral seeks to align their language to include we prefer low-income, but other communities are served including in the grant application to run these clinics. Rodriguez motioned; VanOrden seconded.

Action: Issue approved by unanimous consent

Rodriguez reported losing some members, picked another one up, and had lots of good first and second year members. They completed an incredible amount of outreach this year.

Toll-Free

VanOrden presented Issue- 76133 Testing of Voice Bots for Where's My Refund and Where's My Amended Return Systems. This issue tested the voice bots and made recommendations to make it easier for taxpayers to use this system effectively. We recommended it being able to offer to transfer to live assistance instead of suggesting you can go to a live assistant. Provide office hours and phone numbers when instructing taxpayers to call back. Not accepting numbers that are voiced, like zip codes, and slowing the voice responses down so taxpayers can understand the prompts are a few more recommendations. VanOrden motioned; Sklar seconded.

Action: Elevated to IRS for consideration by unanimous consent.

Thanked everyone on the JC to allow her to have this experience.

Tax Forms and Publications

Dickey presented Issue 70553 Form W-4 Employee's Withholding Certificate & Instructions. This referral makes 10 recommendations to include imbedding the publication hyperlinks into the instructions; option for taxpayers to specify a tax rate for withholding purposes; make sure no inadvertent exemptions happened; withholding estimator tool should get more detailed computations; and allow the view and print for more assistance in completing this form. Dickey motioned; Sklar seconded.

Action: Elevated to IRS for consideration by unanimous consent.

Dickey reported completing issues 70105 Form 1098, 69638 Form 8832, but they were not reviewed by Systemic Advocacy/Attorney Advisors (SA/AA) in time so they will roll over until next year. The committee received a response for Issue 55265 Form 2210. Of the three recommendations, the IRS adopted two and partially adopted one. We accepted this response. A response was received for Issue 57139 Digital Assets and Crypto Currency. The IRS adopted 23 recommendations, two were resolved prior to elevation, and four were non-adopted.

Of the outstanding referrals, two remain from the 2023 TAP year for Form 8888. There was a rebuttal related to Form 1040 and related schedules that remains outstanding from the 2023 TAP year. We have five outstanding issues remaining from the current TAP year. One subcommittee is working on Form 8936 *Clean Vehicle Credits*, this rolls over to the next TAP year. In October 133 issues were screened adding seven to the Parking Lot and 27 were transferred to the next TAP year. Holloway indicated one 2023 response was just received 30 minutes ago.

Notices and Correspondence

Steven Sklar reported four or five approved issues still awaiting SA/AA, and tabled to next year, which is frustrating. Sklar reported having a number of outstanding responses we are waiting for, one from the 2023 TAP year. Sklar shouted out Gerstein for his outreach and promoting TAP very well. Sklar indicated having a terrific committee this year.

Taxpayer Communications

Wiseman reported getting six issues moved this year. The committee just screened 104 issues with nine going to the Parking Lot, three transferred to different committees, and 92 were closed. Wiseman indicated they made quorum all year and had a great year overall.

Internal Communications Committee

Madison thanked everyone on the committee. There an issue going to Parking Lot as we await a response from IRS and other business units. Please complete your outreach reports and like and share the Facebook page.

Vice-Chair/Outreach Report

Kurita reported for Brookens that as of November 8, 2024, we had 7329 total hours and 1225 outreach hours. Kurita stated that Brookens is happy to be the incoming TAP National Chair.

Holloway read a message from Collins thanking everyone for all their work this year and looks forward to a good next year.

Action Items:

- Holloway will follow up with the IRS on outstanding referrals.
- Post minutes from October 24, 2024.
- Special Projects Issues 71593 and 67748 elevated to the IRS
- TAC Issue 66145 elevated to the IRS.
- Toll-Free Issue 76133 elevated to the IRS.
- Forms and Pubs Issue 70553 elevated to the IRS.

TAP Chair Report

Kurita thanked everyone for all the work this year. Kurita congratulated Brookens and Gerstein for the upcoming leadership next year. Kurita thanked this year's leadership and called them the engine that constitutes our ability to make changes for the taxpayers. Kurita acknowledged the hard work and dedication for the staff. Kurita reminded the members to continue to report on their activity reports and doing outreach.

National Office Update/TAP East Update

Jeans acknowledged and thanked Kurita and Brookens for their leadership this year. Jeans indicated the JC leadership has significantly contributed to advancing the goals of the TAP program. Jeans stated these changes will leave a lasting effect on taxpayers. Jeans bided a fond farewell to the retiring members. Jeans indicated hoping to get recruitment package done soon to welcome new members. February might be the face-to-face meeting. Jeans congratulated the new leadership for next year. Jeans said we are still working on the Annual report. Jeans asked members to respond to the email for committee selections for next year. You can change committees if you'd like. Jeans encouraged members to keep doing outreach and use the videos on the outreach toolkit for assistance.

TAP West Update

Jimerson reported working on the Annual Report with the goal to complete really soon. Chairs, please submit reports so the project can keep moving this project along. Jimerson shared congratulations to the new leadership and graduating members. Jeans reported working presidential awards and should be out in the mail shortly.

Roundtable

Kurita reminded the committee that the Newsletter articles are still due.

Closing

Jeans thanked the committee for being so wonderful this year. Jeans asked members to keep in touch and continue to spread the work about TAP. Jeans closed the call at 3:54pm ET.

Next Joint Committee Meeting: TBD

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