

**Tax Forms & Publications Committee, (TFP)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
Tuesday, April 8th, 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
- Conchata Holloway TAP Program Analyst
- Ann Tabat TAP Program Analyst

**Welcome Announcements/Comments/Acknowledgements**

Cedric Jeans opened the call and welcomed all who joined.  
Crispin welcomed everyone

**Roll Call**

Tabat conducted the roll call, quorum was met.

**Welcome/Announcements/Comments/Acknowledgement of Citizens**

Crispin thanked and welcomed everyone for joining the call.

**National Office & DFO Report**

Collins thanked members for their continued efforts and advised TAP is awaiting any changes regarding the program and as of today no news, however, keep on moving forward with current projects.

Jeans reported Kevin Brown will be working on mailing out the 2024 Annual Report, urging members to use during outreach activities to highlight TAP’s work.

Jeans informed members TAP is currently not authorized to use travel funds to conduct outreach. Reach out to Tabat for any type of MS Teams meetings you would like to conduct with your outreach efforts. Continue to use social media as an outreach tool to

reach the public. Brown will also be sending out TAP's 20<sup>th</sup> Anniversary information regarding the work TAP has completed over the last 20 years, this information can also be used during your outreach.

### **Approval of Minutes**

November 14, 2024, Meeting Minutes. Williamson motioned; Niccolls seconded.

**Action:** Minutes approved as submitted.

February 25, 2025, Meeting Minutes. Williamson motioned; Niccolls seconded.

**Action:** Minutes approved as submitted.

March 11, 2025, Meeting Minutes-Williamson motioned; Niccolls seconded.

**Action:** Minutes approved as submitted.

### **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

Crispin reported no current updates or responses at this time, Tabat confirmed.

### **Subcommittee 1**

Williamson reported

- **Project 77867**-Form 8821, a form authorizing a designee to receive taxpayer information from the IRS on another taxpayer's behalf. The subcommittee completed the project including eight recommendations with the goal to notify the taxpayer how to terminate or revoke the agreement, highlighting in the instructions, and above the signature line. An additional recommendation included limiting to 3-year period to keep authorization in place before automatic revocation. Williamson motioned; Dickey seconded.

**Action:** Issue approved for elevation to the JC for consideration contingent upon Attorney Advisors (AA) & Systemic Advocacy (SA) review.

- **Project 69638**-Form 8832-based on responses from AA & SA edits were made to omit one of the recommendations requesting to remove regulations and the other to include the regulation definition and section. The referral now includes 18 total recommendations. Williamson motioned; Hall seconded.  
**Action:** Issue approved for elevation to the JC for consideration.
- **Project 74509** Form 1040-X-the subcommittee hopes to wrap up the project next month to provide clear communication when filing a paper or electronic return when taxpayers are faced with having to make changes due to claiming a dependent that also filed a return.

Crispin introduced:

- **Issue 55654**-Form 1040 & Instructions, new issue proposing to be assigned to subcommittee one to start working on. The project proposal included approximately 50 associated issues/recommendations. Crispin reported subcommittee two will also work in collaboration on this project. Crispin motioned; Rothschild seconded.  
**Action:** Project proposal approved.

## **Subcommittee 2**

Crispin reported:

- **Project 70105**-Form 1098 the subcommittee reviewed the feedback from AA & SA and made edits to include the definition of certain regulations while also including the regulation references. The previous recommendations were to delete the regulation references and only provide definitions. Crispin motioned; Dickey seconded.  
**Action:** Issue approved for elevation to the JC for consideration.
- **Project 67501**-Form 8936 Clean vehicle credit and the instructions for clarity for the taxpayers if circumstances change. The project was started last year by third year member. Since last year the form and instructions were revised, therefore several recommendations need to be revisited to determine if still applicable. The subcommittee is hoping to complete by next month.

Hall reported:

- **Project 66620**-Form 1099, the preliminary review of the issues has been completed; some have been resolved since the IRS has updated the IRIS electronic filing system. Continued to be worked on in the next subcommittee.

### **Outreach/ICC Updates**

Dickey reported the first Outreach meeting was held encouraging members to continue outreach efforts. If you have not done so already like the TAP Facebook account. The committee will be working on the outreach toolkit, visit to use any of the resources available. Recruitment is still on hold as TAP unable to post on USAJOBS. Dickey had a conversation with her local LTA and encouraged others to do so. Log all of TAP activity in TAP space.

### **2025 TAP Annual Report (Committee Check List)**

Crispin solicited members to complete write ups for the annual report which will also be used to complete the May newsletter. He agreed to complete the next newsletter using the blurbs submitted. Williamson to complete blurbs on Project 69638 Form 8832 and Project 77867 Form 8821. Hall to complete blurb on Project 70105 Form 1098, Rothschild volunteered to complete Project 67501 Form 8936 once the project is completed. Newsletter is due twenty-fifth each month, the blurb write-ups are due on the 20<sup>th</sup> this month to Tabat and will be forwarded to Crispin to complete the newsletter.

### **Action Items**

- November 14, 2024, February 25, 2025, March 11, 2025, minutes to Brown
- Project 69638 Form 8832 elevated to the JC
- Project 70105 Form 1098 elevated to the JC
- Project 77867 Form 8821 approved to JC pending AA/SA review
- Issue 55654 Form 1040, Sub-1 will be issued pre-reads

### **Chair Closing Comments & Round Table**

Williamson posed the question if Speak Up brochures can be handed out at the National Tax Forums, Jeans confirmed they could.

### **Closing**

Jeans thanked everyone for a productive meeting. Jeans provided a statement in the meeting chat for members to refer to when completing outreach. The statement highlights outreach as a platform to share details of some of the impactful work TAP undertakes and prior TAP successes.

Jeans thanked everyone for joining and closed the meeting at 2:45pm ET.

**The next monthly meeting  
May 13th, 2025, at 2:00pm ET/1:00pm CT/12:00pm MT/11:00am PT**

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