

**Tax Forms & Publications Committee, (TFP)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
Tuesday, June 10, 2025**

Designated Federal Officer (DFO)

- Fred N. Smith Jr. TAP Special Senior Analyst

Members Present

- | | | |
|-------------------------|-------------------|---------------------|
| • Cathy Bryant | Evansville, IN | Member |
| • Robert “Rob” Calloway | Stockbridge, GA | Member (Absent) |
| • Jason Crispin | Toms River, NJ | Chair |
| • Fritz-Gerald Delice | Dacula, GA | Member (Absent) |
| • Ellen Dickey | Dakota Dunes, SD | Vice-Chair (Absent) |
| • 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

- Kevin Brown TAP Management Assistant
- Saul Hernandez Acting TAP Director
- Robert Rosalia TAP Program Analyst
- Ann Tabat TAP Program Analyst

IRS Staff

- Mejbeen Balsara Taxpayer Services (TS)

Welcome Announcements/Comments/Acknowledgements

Smith opened the call and welcomed all who joined.

Roll Call

Brown conducted the roll call, quorum was met.

Welcome/Acknowledgement of Citizens from the Public

Smith thanked everyone for joining the call and introduced Hernandez as the new Acting TAP Director. Hernandez introduced himself and stated he is looking forward to a robust discussion. Crispin thanked everyone for joining the call and for all the hard committee work so far this year.

National Office & DFO Report

Smith indicated with all the staff changes; the remaining staff is here to support the committee. In the future there will be a lot of additional information communicated with all the changes taking place.

Committee News & Updates

Approval/Review of Minutes

- May 13, 2025, Meeting Minutes- Williamson motioned; Rothchild seconded.

Action: Minutes approved as submitted

Project Updates

IRS Responses Received

52596 - F1040 Instructions – (Rebuttal)

Crispin encouraged members to review previous recommendations within the rebuttal to see how they may apply to the current Form 1040 project.

52664-Form 3520 & F3520A (Foreign Trust)

Rothschild motioned to complete a rebuttal for this response; Williamson seconded.

Action: Issue sent back to Subcommittee 2 for rebuttal

Crispin spoke on a few issues awaiting Attorney Advisors/Systemic Advocacy (AA/SA) review before going to the Joint Committee (JC).

- **Project 74509-** Form 1040-X box for dependent
- **Project 67501-** Form 8936 & Instructions Clean Vehicle

Crispin discussed Project 77867-Understanding Form 8821 which will be worked in collaboration with Taxpayer Assistance Center Improvements committee and Taxpayer Communications committee. The staff is working with us regarding the next steps.

Awaiting IRS Responses

- **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
- **69638-**Form 8832 Entity Classification
- **70105-**Form 1098 & Instructions

Subcommittee 1

Williamson reported:

- **Project 74509**-Form 1040-X box for dependent; SA had a comment regarding superseding returns, a discussion was held to clarify the recommendation and justification. Dickey is completing the edits to clarify.

Williamson spoke more about a superseding versus an amended return.

- **Project 55654**-Form 1040 & Instructions-a discussion was held on F1040-SR being legislative. The committee originally was to pursue a recommendation to sunset the Form 1040 and format to Form 1040-SR style. Work is still being completed.

Subcommittee 2

Hall reported:

- **Project 66620**-Form 1099-NEC & 1099 IRIS System

The subcommittee worked on Form 1099 the entire meeting. They agreed on 11 recommendations and are still working to finalize three more.

- **Project 55654**-Form 1040 & Instructions

No update for this yet.

Outreach/ICC Updates/Newsletter

Williamson encouraged everyone to use social media to promote TAP. Tabat can assist with posts on the Facebook page. Due to all the recent staff changes with the Local Taxpayer Advocates (LTAs), a suggestion was made to hold off reaching out to them for now. There was discussion about a TAP LinkedIn page, but nothing was determined. Williamson encouraged outreach with our business cards for now and encouraged everyone to update your activities on your outreach reports.

2025 TAP Annual Report (Committee Check List)

- **77867**-Understanding Form 8821-(DW) *modified
- **69638**-Form 8832 Entity Classification-(DW)
- **70105**-Form 1098 & Instructions-(JH)
- **74509**-Form 1040-X box for dependent-(ED)
- **67501**-Form 8936 & Instructions Clean Vehicle (GR)
- **52596**- F1040 Instructions – Rebuttal- (JC)
- **52664**- Form 3520 & F3520A (Foreign Trust) (ED)

Screening Report

Tabat reported:

A meeting will be scheduled to review the next report along with the Parking Lot issues.
An email will be sent out with the report and request to schedule a meeting.

Action Items

- Submit May minutes for posting
- Project 52664- Form 3520 for rebuttal will be sent to Sub-2
- Pending Screening Meeting
- Project 52596 will be updated in TAP database

Chair Closing Comments & Round Table

Crispin thanked those who stepped up for additional duties like Rothschild.

Williamson commented to review the issues before the screening meeting makes the meeting discussion more effective.

Closing

Smith thanked everyone for their hard work and acknowledged how productive the meeting was; closed the meeting at 2:36pm ET.

The next monthly meeting
July 8, 2025, at 2:00pm ET/1:00pm CT/12:00pm MT/11:00am PT