

Joint Committee (JC)
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
June 26, 2025

Designated Federal Official (DFO)

- John A. Lipold Communications & Liaison
 National Public Liaison

Members Present

- Melanie Almeida Chair, Taxpayer Communications Committee
- Michelle Brookens TAP National Chair
- Jason Crispin Chair, Tax Forms and Publications Committee
- Anthony Earwood Chair, Toll-Free Phone Lines Committee
- Mitchell Gerstein TAP National Vice-Chair
- Steven Hall Chair, Special Projects Committee
- Jim Simpson Chair, Taxpayer Assistance Center Committee (TAC)
- Steven Sklar Chair, Notices and Correspondence Committee

Staff

- Saul Hernandez Acting TAP Director
- Fred N. Smith, Jr. Acting TAP Manager
- Rosalind Matherne Acting TAP JC Analyst
- Jose Cintron TAP Program Analyst
- Matthew O'Sullivan TAP Program Analyst
- Ann Tabat TAP Program Analyst
- Robert Rosalia TAP Program Analyst

IRS Staff

- Mejbeen Balsara Taxpayer Services (TS)

Members of The Public

- Vicky Urbanik-Randall TAP Alternate

Welcome

Lipold welcomed everyone and opened the call at 2:00 pm ET.

Roll Call

Quorum was made.

Review Agenda

Brookens reviewed the agenda.

National Office Update

Hernandez thanked Lipold for his support and welcomed everyone. The 2025 National Tax Forums are scheduled as follows:

- Chicago: July 1–3
- New Orleans: August 5–7
- Orlando: August 26–28
- Baltimore: September 9–11
- San Diego: September 16–18

If you're planning to attend, please keep in mind that TAP does not have an official presence at the Forums this year.

We appreciate and thank Shamra Aeschlimann from the Taxpayer Advocate Service (TAS) who will be providing us with a brief overview and key highlights of the National Taxpayer Advocate's June Report to Congress shortly.

As part of our ongoing outreach efforts, the TAP Newsletter will be featured on the TAS Welcome Screen and we are exploring additional platforms, including potential inclusion on IRS.gov, to expand our reach – to potentially 80,00 employees and directing them over to improveirs.org.

Planning is underway for a for late July or early August. This meeting will be held virtually, and proposed dates will be shared soon.

TAP Chair Report

Brookens reaffirmed TAP's mission to protect taxpayer rights and enhance the taxpayer experience through improved communications, forms and processes. She noted that TAP's work often results in cost savings, increased efficiency, and a measurable return on investment.

Brookens acknowledged recent staffing changes within TAP and the IRS but encouraged the committee to remain focused on producing effective referrals and solutions. She stressed the importance of continued outreach and collaboration to ensure TAP maintains its role as a strong advocate for taxpayers.

TAP Vice Chair and Outreach Report

Gerstein echoed Brookens' remarks on the importance of staying focused on TAP's mission despite recent staffing changes. He emphasized the need to maintain momentum in outreach efforts across all committees, noting that outreach can be done in any setting, large or small, and remains a key part of TAP's impact.

He reminded committee chairs and vice chairs to actively encourage their members to participate in outreach their members to participate in outreach opportunities and share TAP's mission with the public. Gerstein also highlighted the importance of using TAP's social media presence – particularly the growing Facebook platform – as a tool to reach a wider audience without the need for travel.

Gerstein closed by stressing that ever member can contribute to TAP's visibility and credibility by remaining engaged in outreach, fostering collaboration, and supporting the work of the committees.

National Taxpayer Advocate's Objectives Report to Congress

Shamra Aeschlimann talked about the National Taxpayer Advocate's June Report to Congress which is available on the IRS website for review. The June Report was released yesterday, June 25th, five days ahead of schedule. It details IRS staffing cuts, deferred resignation programs, and potential impacts on the 2026 filing season, while noting the successes of 2025. Nine systemic advocacy objectives and two research objectives for 2026 (starting October 1, 2025) were identified.

Review of May JC Meeting Minutes

May 22, 2025 - meeting minutes approved. Earwood motioned; seconded Almeida

Action: Minutes accepted as presented.

Public Comments

None

Project Committee Review/Activities

Notices and Correspondence

Steven Sklar reported on Issue 75134 (CP59). The issue focuses on improving the clarity and usability of the CP59 Notice, which is sent to taxpayers who have not filed their tax return. The committee recommended clearer instructions, better guidance on next steps, and inclusion of resources to assist taxpayers in resolving their filing obligations.

Action: Issue elevated to the IRS for consideration.

Sklar noted that the committee continues reviewing other grassroots submissions and is coordinating with other committees to ensure consistency in recommendations across overlapping notice-related issues.

Special Projects

Steven Hall reported on Issue 66912 Clients Living and Working Abroad Dual Status), which addresses the challenges U.S. taxpayers living and working abroad face when filing electronically, particularly with dual status. The issue highlights that current IRS electronic filing rules create unnecessary barriers for taxpayers overseas. These taxpayers often encounter filing rejections when their W-2 wages exceed the total income reported on Form 1040.

The committee discussed proposed solutions, including adding a reconciliation section to Form 1040, a checkbox on Form 1040NR, and the ability to attach supporting documentation electronically. However, it was noted that the current draft contains confusion regarding form references and tax terminology (e.g., mislabeling of W-2 boxes and conflating Forms 1040 and 1040NR).

The Joint Committee asked the Special Projects Committee to refine the recommendation. Written feedback will be forwarded to the Special Projects Committee by the Joint Committee Analyst as soon as it's received from Jim Simpson.

Action: Issue sent back to the committee for further review.

Tax Forms and Publications Committee

Jason Crispin reported that the committee is continuing its work on several active projects, focusing on simplifying tax forms, improving instructions, and enhancing taxpayer usability. Current efforts include projects reviewing Forms 1099 and 1099-RIS, Form 8930 (Clean Vehicle Credit), and Form 8821 (Tax Information Authorization), with recommendations aimed at reducing taxpayer burden and streamlining processes.

The committee is coordinating closely with the Taxpayer Assistance Center (TAC) and Taxpayer Communications Committees on Form 8821, with a joint meeting scheduled for July 1, 2025, to consolidate recommendations before Systemic Advocacy and Attorney Advisor review.

Crispin noted that these collaborative efforts will help ensure consistent and effective recommendations across all committees involved.

Taxpayer Assistance Center (TAC) Improvements Committee

Jim Simpson reported that the committee continues to collaborate with the Tax Forms and Publications (TF&P) and Taxpayer Communications Committees (TCC) on the Form 8821 project, with the TF&P Committee serving as the lead. Despite some attendance challenges, the joint effort is moving forward and is on track to deliver a consolidated referral.

Simpson noted that other TAC projects are progressing steadily, with subcommittees continuing their reviews of service-related materials and taxpayer-facing resources to identify areas for improvement.

Taxpayer Communications Committee

Melanie Almeida reported that the committee is preparing a rebuttal to the IRS response to a 2024 referral regarding online account functionalities, which the IRS marked as non-adopted. Evidence suggests that some of the recommended improvements are being considered or implemented, and the committee plans to present the rebuttal through the Joint Committee in July or August.

The committee continues to collaborate on the Form 8821 project with the TF&P and TCC Committees, contributing input to ensure the consolidated referral is comprehensive. Both subcommittees are also actively developing additional issues for future referrals.

Toll-Free Phone Line Committee

Anthony “Tony” Earwood, Chair, reported that three referrals are currently in quality review and are expected to be ready for a Joint Committee vote at the July meeting. These include:

- Issue 78148 – Chatbot and Live Chat Technology
- Issue 78239 – Communicating with the IRS: Taxpayer and Tax Professional Perspective
- Issue 78568 – Revised Level of Service Metrics on Telephone Lines

A fourth referral may be ready for consideration in August if not completed in time for the July meeting.

Earwood noted that the committee’s recent screening review closed 24 of 36 issues, and one -- Issue 75140, Improving the IRS phone system and services, pulled from the parking lot to move forward.

Action Items

- The May 22, 2025 Joint Committee Meeting Minutes will be sent to our administrative staff for posting.
- Issue 75134 (CP59) was approved to be elevated to the IRS.
- Issue 66912 (Dual Status – U.S. Taxpayers Living and Working Abroad) will be returned to the Special Projects Committee for revision, with written feedback from Jim Simpson forwarded to the Special Projects Committee.
- Michelle Brookens will coordinate with Roz on the number of hard copies of the NTA's June Report needed to be mailed to members.

Roundtable

Members closed by thanking TAP staff and each other for keeping projects on track through ongoing staffing changes and leadership transitions. Several noted how well the committees are working together—especially on shared projects like Form 8821—and encouraged everyone to stay connected and engaged as the year progresses.

Chairs were reminded to keep draft annual reports and track their committee accomplishments and referrals now, so finalizing the Chair Reports for TAP's Annual Reports later this fall will be easier. Members agreed that continued teamwork, outreach, and documentation will help TAP finish the year strong.

Brookens mentioned Billy Long was sworn in as the 51st IRS Commissioner. Despite ongoing leadership changes, Brookens noted Commissioner Long's approachable style and expressed confidence in TAP's continued advocacy role.

Closing

Lipold thanked everyone for joining the call. Jimerson closed the call at 3:23pm ET.

Next Joint Committee Meeting: July 23, 2025, at 3:00pm ET