

**Tax Forms & Publications Committee, (TFP)  
Taxpayer Advocacy Panel (TAP)  
Meeting Minutes  
Tuesday, May 13, 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**

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

**IRS Staff**

- Mejbeen Balsara Taxpayer Services (TS)

**Welcome Announcements/Comments/Acknowledgements**

Cedric Jeans 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**

Crispin thanked everyone who joined the call and reminded the committee of the work already completed. There have been five referrals completed with a total of 75 recommendations. With a few inactive and new members, and no face-to-face this year, Crispin recognized all the hard work done so far.

**National Office & DFO Report**

Collins thanked the committee for giving their time and effort for the TAP mission. Collins also reported that due to the limited budget, we are unable to order name tags or

business cards. This applies to getting new Speak-Up brochures also, which some language may be required to be changed due to the new administration's directives. We may have a digital workaround for updated brochures soon thanks to a suggestion from Brown. Collins indicated that there are a lot of changes happening in TAP, but the remaining staff are dedicated professionals, and they will support you in any way we can to make things as easy as possible.

Jeans indicated that change is in the air, but the staff is here to help with things such as virtual outreach. As long as it is within normal business hours, we can host these events through MS Teams.

### **Committee News & Updates**

Crispin reported:

- **Project 69638**-Form 8832 & **Project 70105**-Form 1098 Approved by Joint Committee (JC) on April 24, 2025.

### **Approval/Review of Minutes**

- April 8, 2025, Meeting Minutes- Rothschild motioned, Dickey 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

### **Subcommittee 1**

Dickey reported:

- **Project 77867**-Taxpayer Understanding of Form 8821-Vote to submit to JC contingent upon Systemic Advocacy (SA) & Attorney Advisors (AA) second review

After the SA and AA reviewed and provided feedback, the subcommittee altered the referral to provide for a 10-year period to keep the form active for IRS reviewing or auditing purposes. Dickey motioned; Williamson seconded.

**Action:** Issue elevated to JC pending second AA/SA review

- **Project 74509**-Form 1040-X box for dependent- Vote to submit to JC contingent upon SA & AA review

Dickey motioned; Williamson seconded.

**Action:** issue elevated to JC for consideration pending SA/AA review

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

The subcommittee is working on consolidating issues and working on page one and two of the form. Issue is still being worked.

### **Subcommittee 2**

Rothschild reported:

- **Project 67501**-Form 8936 & Instructions Clean Vehicle Credits- Vote to submit to JC contingent upon SA & AA review

Rothschild reported this issue has 19 recommendations to include: how to avoid errors; making taxpayers aware of getting credits back; and eligibility for the credits. Rothschild motioned; Crispin seconded. Williamson indicated Congress may be trying to repeal this provision, but the referral will move forward.

**Action:** issue elevated to JC for consideration pending SA/AA review

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

Issue still being worked.

### **Outreach/ICC Updates/Newsletter**

Dickey encouraged everyone to update your activities on your outreach reports in TAPSpace. Make sure the hours have posted since the site freezes unexpectedly at times.

Hall gave some examples of outreach he has completed. Hall sent letters to all his local media to include both newspapers and media organizations. Hall also sent notes to his local and national leaders and the Chamber of Commerce. The county responded for a newsletter to all the county residents. Hall is in contact with one of the aids to a Senator on issues related to the IRS. Hall will forward two issues to Tabat for committee consideration. Dickey reminded the committee the newsletter article is due on the twenty-fifth of the month.

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

Crispin explained how we record issues worked into part of our annual report for the work done for the year.

### **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)**

Crispin indicated all reports have been submitted for these issues.

### **Screening Report**

Williamson reported the screening team reviewed 60 issues. Eight were added to the Parking Lot, 41 Dropped, five transferred to other committees, one requires additional research, and five were associated with other issues currently within the Parking Lot. Rothschild indicated his specialty is decedent and trusts, he is willing to work Form 1041-T and related issues in Subcommittee 2.

### **Action Items**

- Submit April minutes for posting
- **Issue 77867** approved contingent on AA/SA review
- **Issue 74549** approved contingent on AA/SA review
- **Issue 67501** approved contingent on AA/SA review
- Subcommittee 2 will receive Form 1040 (other or overlapping issues) pre-reads
- Subcommittee 1 will continue to work page 1 and 2 of Form 1040

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

Williamson wants to use Speak-Up brochures for an upcoming outreach event and inquired about sanitizing them. Collins indicated that we prefer the old Speak-Up brochures not be given out as we continue to work on the digital option as soon as possible. Niccolls proposed to the committee recommend changing the format of Form 1040 or change like 1040-SR to a user-friendly version.

Crispin requested Niccolls write something up so this proposal can be discussed in the subcommittee. Hall also volunteered to work on this project. Tabat noted that Ad Hoc working meetings are an option, and members can attend each subcommittee meeting. Tabat suggested coming up with a tentative date for this Ad Hoc meeting very soon. Crispin would like this issue to be completed by July so will consider dates for a working meeting in a month or so.

Hall suggested we focus on issues that a Senator prioritizes to maintain visibility for TAP. Crispin, referred to Project 52596, a 2023 rebuttal with submission starting in 2022. He suggested comparing the current associated issues to this project possibly roll those unresolved rebuttals, about 13 in total, into a larger and more current issue now. Crispin thanked everyone for their work and the staff for being present.

### **Closing**

Collins will retire at the end of the month. Collins thanked the service for helping her and her family through all of their moves. Reminded the committee that TAP is needed and does very important work for the taxpayers and are needed.

Jeans said lots of the things done by TAP could be considered best practices. Jeans thanked everyone for joining and closed the meeting at 2:56pm ET.

**The next monthly meeting**  
**June 10, 2025, at 2:00pm ET/1:00pm CT/12:00pm MT/11:00am PT**