Taxpayer Advocacy Panel
IMPROVING THE IRS

**Tax Forms & Publications Committee, (TFP)**
**Taxpayer Advocacy Panel (TAP)**
**Meeting Minutes**
**Tuesday, July 8, 2025**

**Designated Federal Officer (DFO)**

- John Lipold — Acting Director National Public Liaison

**Members Present**

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| • Cathy Bryant | Evansville, IN | Member |
| • Robert “Rob” Calloway | Stockbridge, GA | Member |
| • 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**

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|---|---|
| • Ann Tabat | TAP Program Analyst |
| • Saul Hernandez | Acting TAP Director |
| • Fred N. Smith, Jr. | Acting TAP Manager |
| • Robert Rosalia | TAP Program Analyst |
| • Rosalind Matherne | TAP Program Analyst |
| • Jose Cintron | TAP Program Analyst |

**Welcome Announcements/Comments/Acknowledgements**

Lipold opened the call and welcomed all who joined.

**Roll Call**

Tabat conducted roll call; quorum was met.

**Welcome/Acknowledgement of Citizens from the Public**

Dickey thanked everyone for joining the call and advised Crispin will be joining the call later and will take over the meeting.

**National Office & DFO Report**

Hernandez reported the Speak Up Brochure English and Spanish versions have been revised and nearing final completion for printing. Once printed copies are available, we will communicate and distribute to the members.

The National Taxpayer Advocate has released the Objectives Report to Congress which can be accessed through the improveirs.org site or from irs.gov. If the members would like a hard copy, please send your name and preferred mailing address to your committee analyst.

Hernandez also mentioned TAP had a conversation with the Volunteer Income Tax Assistance (VITA) supervisor. Our plan is to work together in the future on improving their products and strengthen the relationship with TAP. We know many of the TAP members are currently involved with the VITA program.

Smith, Jr. reported TAP will be holding virtual JC Planning meetings scheduled August 12th and August 19th for two and half hours. The meeting is usually held in person, but due to budget constraints will be held virtually. The meeting is open to each committee chair and vice chairs to plan next year's goals. TAP is asking members to bring to the table things that need work within TAP, to make improvements on processes and products. Any members can make suggestions and should submit to the committee chair and vice chair.

**Committee News & Updates**

**Approval of Minutes**

- June 10, 2025, Meeting Minutes- Williamson motioned; Rothchild seconded.

**Action**: Minutes approved as submitted

**Project Updates**

Crispin reported:

**Project 77867**-Understanding Form 8821 was completed and worked in collaboration with Taxpayer Assistance Center Improvements Committee and Taxpayer Communications Committee during a meeting on July 1st. The recommendations were combined with a total of 15. The committee's original nine recommendations were included adding six from the two other committees. The project will be presented by Crispin as one unified referral to the Joint Committee meeting later this month.

**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

Dickey indicated no IRS responses received for this month.

**Subcommittee 1**

Williamson reported:

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

The subcommittee completed ten recommendations some which included separating lines for estimated tax payments, a pilot program for allowing forms available through the U.S. Post Office to target the elderly population which still rely on paper format and clarifying the Presidential election campaign and pediatric medical research donation listed on the top of the form.

- **Issue 71576-**Form 1040-SR U.S. Tax Returns for Seniors

The issue was pulled from the parking lot, and the project proposal was reviewed. A determination was made to drop the issue.
Williamson motioned; Rothchild seconded.
**Action**: The issue will be dropped from the parking lot.

**Subcommittee 2**

Dickey reported:

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

  The subcommittee started their review of sections of the 1040 instructions. Crispin assigned the associated issues covering the instructions for members to address. An initial overview and six recommendations were completed. These changes were aimed at addressing common problems faced by paper filers, particularity around Line 37 and use of payment vouchers. Clarifying 1040-V is optional and to include in lieu of attachments and omitting telephone and email addresses addressing privacy concerns. Some of the original issue assignments will be sent to Sub-1 to complete work. Work will continue on this project.

- **Project 52664-** Form 3520 & F3520A (Foreign Trust)

  The subcommittee is supporting the rebuttal work on project. Rothschild is currently reviewing the IRS responses and formulating potential rebuttal language.

**Outreach/ICC Updates/Newsletter**
Dickey reported the Outreach Committee met on June 24th and discussed the upcoming Tax Forums; details of the dates were sent by Tabat via email. If any TAP members attending, their business cards can be distributed and direct people to the improve site to submit suggestions. Rothschild inquired on new members status of business cards, Tabat confirmed still unable to order, any previous issued business cards can be used.

Additional meeting discussions included encouraging members to use social media to promote TAP, and potential creation of TAP LinkedIn. The committee will also be reviewing the outreach plan materials, TAPSpace for updates and focusing on member engagement. Outreach ideas were shared to hold meetings within your workspace with colleagues. Everyone is encouraged to reach out to your Local Taxpayer Advocates (LTAs) for any outreach opportunities.

Rothschild inquired who to contact as his LTA has left the service. Tabat confirmed TAP is internally working on an updated list of LTAs, still awaiting on final list. We will distribute once completed.

Dickey encouraged everyone to update all activities on through time reporting on TAPSpace.

**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)**

Crispin confirmed no completed projects to cover under the annual report write-up will address in next meeting.

**Screening Report**
Tabat reported the screening report has been sent to the screening team members. The report included 50 new issues to review and three re-review issues with additional notes and research. Based on the current responses from members the meeting will be held on July 15th. The team members have until close of business today to submit availability. Tabat reminded everyone to review the report prior to the meeting and send the dispositions. The meeting invite will be sent by the next business day.

## Action Items

- Submit June minutes for posting
- Screening meeting invite will be sent
- **Issue 71576**-Form 1040-SR U.S. Tax Returns for Seniors-will be updated in the database as dropped.
- Reassignment of issues from Subcommittee 2 regarding project Form 1040 will be sent to Subcommittee 1
- A project proposal will be sent to Sub-1 to start work once decided which project to work on.

## Chair Closing Comments & Round Table

Crispin discussed whether to submit the project regarding Form 8936-Clean Vehicle Credit to the IRS. The draft project is currently under review with Attorney Advisors and Systemic Advocacy. The recent passing of the One Big Beautiful Bill Act omitted EV credits after 2025. There may not be enough time for the IRS to consider any updates for the 2025 final filing. Tabat advised can return to Sub-2 to determine next steps and present to the full committee in August for a decision. The topic will be discussed with Crispin outside of the meeting to determine next course of action.

Crispin thanked everyone for joining and thanked Dickey for starting the meeting and all the members for their hard work.

## Closing

Hernandez thanked everyone for their hard work and acknowledged the meeting was productive; meeting closed at 2:39pm ET.

**Next Meeting:**
**August 12, 2025, at 2:00pm ET**