

CHARTER

INTERNAL REVENUE SERVICE TAXPAYER ADVOCACY PANEL

1. Advisory Committee's Official Designation. Taxpayer Advocacy Panel (TAP).
2. Authority. The establishment and operation of this advisory committee is based on the authority to administer the laws of the Internal Revenue as conferred upon the Secretary of the Treasury, pursuant to section 7801 of the Internal Revenue Code and delegated to the Commissioner of Internal Revenue. This charter is prepared and filed in accordance with the provisions of the Federal Advisory Committee Act (FACA), 5 U.S.C. §§ 1001-1014.
3. Objective and Scope of Activities. The purpose of TAP is to provide a taxpayer perspective to the Internal Revenue Service (IRS) on critical tax administrative programs. The TAP shall provide listening opportunities for taxpayers to independently identify suggestions or comments to improve IRS service and customer satisfaction through grassroots outreach efforts. In addition, the TAP has direct access to elevate improvement recommendations to the appropriate IRS business unit. The TAP shall also serve as a focus group to provide suggestions and/or recommendations directly to IRS management on IRS strategic initiatives.
4. Description of Duties. The TAP shall serve as an advisory body to the Secretary of the Treasury, the Commissioner of Internal Revenue or Commissioner's designee, the National Taxpayer Advocate, and the IRS executive leadership to improve IRS service and customer satisfaction. TAP members shall participate in meetings and focus groups, solicit citizen comments, and submit recommendations on specific issues to the IRS. Members shall identify, prioritize, and elevate taxpayer issues to the IRS as appropriate.
5. Agency or Federal Officer Receiving the Advisory Committee's Advice/Recommendations. The TAP shall report to the Secretary of the Treasury, the Commissioner of Internal Revenue or Commissioner's designee, and the National Taxpayer Advocate. A written report shall be prepared annually, providing a summary of its activities, recommendations, and results during the preceding year.
6. Support. The Taxpayer Advocate Service (TAS) Executive Director Systemic Advocacy (EDSA) shall oversee and provide all necessary support services for the TAP. The TAP staff will provide general clerical support, arrange travel, coordinate meetings, prepare agendas and other

meeting material, distribute minutes, educate TAP members, receive and respond to inquiries on the TAP toll-free telephone line and web site, research issues in support of the subcommittees, and maintain records of the TAP members' activities and recommendations. The TAS TAP staff will serve as a liaison to facilitate communication and the transmittal of information between TAP members and the IRS.

7. Estimated Annual Operating Costs and Staff Years.

- 8 full-time Federal personnel (based on full-time equivalent (FTE) usage basis) and other Federal internal costs: \$1,489,066.19
- Proposed payments to members and number of members: 75 members. While the TAP members are not compensated for their services, they are reimbursed, when travel funds are available, for authorized travel-related expenses to attend meetings and outreach and orientation sessions in accordance with 5 U.S.C. § 5703.
- TAP does not have any proposed payments to members.
- Reimbursable costs: \$142,125.

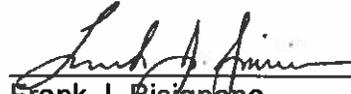
8. Designated Federal Officer (DFO). The DFO (or designee) is a full-time or permanent part-time federal employee designated by the Commissioner of the Internal Revenue. The DFO must:

- A. Ensure their advisory committee activities comply with the Act, FACA Final Rule, their agency administrative procedures, and any other applicable laws and regulations;
- B. Approve or call all meetings of the advisory committee or subcommittee;
- C. Approve the agenda, except that this requirement does not apply to a Presidential advisory committee;
- D. Attend all advisory committee and subcommittee meetings for their duration;
- E. Fulfill the requirements under § 10(b) of the Act (codified at 5 U.S.C. 1009(b));
- F. Adjourn any meeting when the DFO determines it to be in the public interest;
- G. Chair any meeting when so directed by the agency head;
- H. Maintain information on advisory committee activities and provide such information to the public, as applicable; and
- I. Ensure advisory committee members and subcommittee members, as applicable, receive the appropriate training (e.g., FACA overview, ethics training) for efficient operation and compliance with the Act and FACA Final Rule.

Also, the DFO should ensure a public facing website is created and maintained for the advisory committee to which they are assigned according to 41 CFR § 102-3.120(b).

9. Estimated Number and Frequency of Meetings. The TAP shall meet approximately once each month and shall provide advance notice of the date, location, and time of the meetings in the Federal Register.
10. Duration. The duration of the advisory committee is continuing, subject to the Termination section below.
11. Termination. The TAP charter expires two years from the date this charter is filed.
12. Membership and Designation. To the extent possible, the body of the TAP consists of members representing each state, the District of Columbia, Puerto Rico, and U.S. taxpayers living abroad (representing international taxpayers – defined broadly as U.S. citizens working, living, or doing business abroad). Members serve three-year terms and have staggered appointment dates. Therefore, approximately one-third of the members must be replaced each year. TAP members are approved for appointment as representatives by the Department of the Treasury's Committee Management Officer upon recommendation from the Commissioner of Internal Revenue or Commissioner's designee. TAP members serve at the discretion of the appointing official and are expected to provide a taxpayer perspective on critical tax administration programs and IRS customer service and satisfaction. Further, TAP members are expected to assist in identifying "grassroots" tax issues. A structured application process shall be used to provide a balanced panel membership representing a cross-section of the taxpaying public.
13. Subcommittees. The TAP Director (DFO) has the authority to create subcommittees. The TAP's subcommittees, known within TAP as "project committees," work on projects of interest to the TAP and the IRS. Subcommittees must report back to the parent committee and are not allowed to provide advice or work products directly to the agency or any other Federal officer.
14. Recordkeeping. The records of the TAP and its subcommittees will be handled in accordance with the General Records Schedule 6.2 or other approved IRS records disposition schedule. The records will be available for public inspection and copying, subject to the Freedom of Information Act, 5 U.S.C. § 552.
15. Filing Date. The filing date of this charter is _____.

Approved:



Frank J. Bisignano
Chief Executive Officer of Internal Revenue

Date: 02/27/2026

Approved:



John York
Assistant Secretary for Management

Date: 2/27/2026