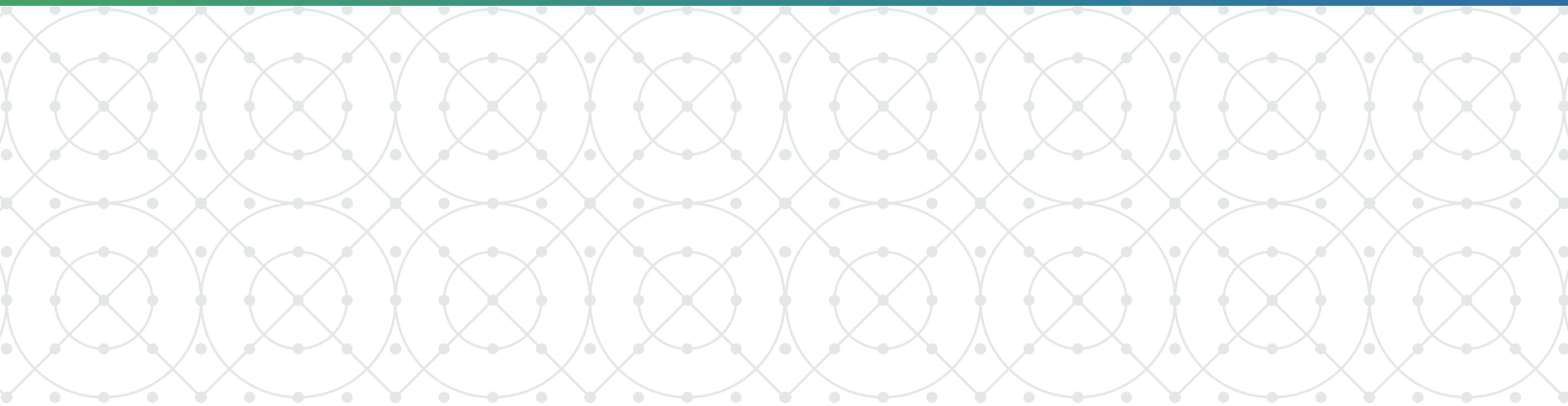


Taxpayer Advocacy Panel

2025 Annual Report



A Federal Advisory Committee to the IRS



To: The Honorable Scott K. H. Bessent
Secretary of the Treasury

Frank J. Bisignano
Chief Executive Officer, Internal Revenue Service

Erin M. Collins
National Taxpayer Advocate

From: 2025 Taxpayer Advocacy Panel

Subject: 2025 Taxpayer Advocacy Panel Annual Report

We are proud to present the 2025 Taxpayer Advocacy Panel (TAP) Annual Report. TAP is made up of citizen volunteers from across the country. These volunteers reflect the geographic and demographic diversity of the U.S. taxpayer population they represent.

TAP is a federal advisory committee that gives citizens the opportunity to take part in the federal tax administration system. Our members share a strong sense of civic duty and believe in a fair, effective, and well-regulated tax system. Guided by this belief, TAP listens to taxpayers through grassroots outreach. The panel gathers taxpayer ideas and concerns to help improve IRS service and customer satisfaction.

TAP shares its recommendations directly with the appropriate IRS business units. The panel also serves as a focus group by providing feedback to IRS management on major IRS initiatives and service improvements.

In 2025, TAP was led by Michelle Brookens, National TAP Chair, and Mitchell Gerstein, National TAP Vice Chair. Throughout the year, TAP worked closely with the IRS by providing helpful feedback on IRS programs and suggesting improvements to online tools available on the IRS website.

TAP members are engaged and committed to identifying grassroots tax issues. Because members represent a broad cross-section of the taxpaying public, they are well positioned to understand common taxpayer challenges. In 2025, the panel included six project committees and one internal committee. Each committee focused on a specific topic, reviewed taxpayer issues, considered practical solutions, and developed recommendations to improve the taxpayer experience and satisfaction.

In 2025, TAP operated through the following committees:

- **Notices and Correspondence** – Chair: Steven Sklar, New York
- **Special Projects** – Chair: Steven Hall, New York
- **Tax Forms and Publications** – Chair: Jason Crispin, New Jersey

- **Taxpayer Assistance Center Improvements** – Chair: Jim Simpson, Arizona
- **Taxpayer Communications** – Chair: Melanie Almeida, Idaho
- **Toll-Free Phone Lines** – Chair: Anthony Earwood, Texas
- **Outreach (Internal)** – Chair: Mitchell Gerstein, Pennsylvania

The Joint Committee (JC) serves as TAP’s governing body. The TAP National Chair and National Vice Chair lead JC meetings and guide the review of recommendations. The JC approves all member recommendations before they are submitted to the IRS for consideration.

Throughout the year, each TAP committee dedicated significant time and effort to representing taxpayer interests. Members engaged directly with taxpayers across the country and internationally. They drew on their professional experience and firsthand interactions to identify common challenges within the federal tax system.

Outreach activities included one-on-one conversations, presentations, town hall events, community engagement, and interactions through both traditional and digital media. These efforts allowed TAP to gather practical insights into taxpayer experiences and concerns. This report reflects those insights and presents recommendations designed to support ongoing improvements in IRS services and taxpayer interactions.

TAP’s 2025 recommendations focused on areas with the greatest potential to improve how taxpayers interact with the IRS. The recommendations stressed improving taxpayer service across all channels, including in-person, phone, mail, and online interactions. TAP also focused on reducing complexity and confusion for taxpayers.

The panel recommended improvements to IRS notices, correspondence, tax forms, and publications to make them clearer and easier to understand. TAP also identified opportunities to improve digital tools and online services to better meet taxpayer needs. At the same time, the panel emphasized the continued importance of in-person assistance. This included recommendations to expand services, improve operations, increase accessibility at Taxpayer Assistance Centers, reduce wait times, and improve responsiveness on toll-free phone lines.

As TAP members, we take pride in representing taxpayer interests and providing thoughtful, constructive input to help improve IRS services. Our shared commitment to a more effective, accessible, and taxpayer-centered tax system continues to guide our work each year.

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Letter From the Departing Chair

Serving as the National Chair of TAP has been one of the greatest honors of my professional life. As I conclude my term, I am deeply grateful for the extraordinary volunteers who make this program so impactful. TAP's strength is rooted in the dedication, insight, and heart that each member brings to the panel. Their commitment often stretched across competing priorities, unexpected challenges, and demanding timelines. It has been truly inspiring.

This year was unlike any other. Despite a historic shutdown, compressed schedules, and evolving operational demands, TAP volunteers demonstrated remarkable perseverance and creativity. They developed thoughtful recommendations, elevated taxpayer concerns, and supported one another with professionalism and compassion. Their collective work shines throughout this annual report and stands as a testament to their service.

TAP also navigated several leadership transitions as multiple long-serving members of TAP management and staff concluded their service with the program. Their contributions helped build the foundation that supports TAP today. This year's progress, however, was made possible in large part by the exceptional leadership of Saul Hernandez, who stepped into the combined responsibilities of serving as the Designated Federal Officer and TAP Director at a pivotal moment. With significant responsibilities placed on him quickly, Saul brought stability, clarity, and a forward-looking vision that strengthened the panel during a demanding period. TAP is well-positioned for continued success under his direction.

I am also sincerely appreciative of National Taxpayer Advocate Erin M. Collins, whose engagement and support reaffirm TAP's essential role in improving the taxpayer experience. Her partnership ensures that the panel's recommendations remain visible and impactful across the IRS.

To the TAP staff, I extend my heartfelt thanks. Their dedication, professionalism, and substantial behind-the-scenes effort sustained the panel through an exceptionally challenging year. Their commitment continues to be a vital part of TAP's success.

As I look ahead, I leave this role with tremendous optimism. TAP's future is bright, supported by strong leadership, committed volunteers, and a renewed focus on elevating taxpayer voices. I am confident that TAP's influence and impact will continue to grow in the years to come.

It has been an honor to serve as the National Chair. I am grateful for the trust, collaboration, and shared belief in the importance of this work. TAP's best chapters are still ahead.

With gratitude and pride,



Michelle Brookens

2025 National TAP Chair

Letter From the Incoming Chair

Dear TAP members, TAP staff, and fellow taxpayers,

It is with gratitude and a profound sense of responsibility that I step into the role of National Chair for 2026. I am joined by our incoming National Vice Chair, Kyle Kipple of Oklahoma, whose dedication to outreach and grassroots advocacy will be instrumental in advancing our mission this year.

TAP's mission – to amplify the voices of taxpayers and improve the IRS for all – remains as vital as ever. Over the past years, I have witnessed firsthand the dedication, creativity, and resilience of our members and TAP staff. I have been inspired by the collective drive to make a meaningful difference. My goal is to nurture an environment in which every member can thrive and remain empowered to contribute to this important work.

My leadership philosophy is simple: “How can I help?” I believe in leading by example, building trust, and fostering an environment where every member's experience and expertise are valued. As Chair, I am committed to ensuring that TAP continues to be a space where constructive dialogue, innovation, and curiosity thrive. Together, we will create safe spaces for collaboration, encourage healthy debate for progress, and remain open to learning from one another.

Looking ahead, my vision for TAP in 2026 is ambitious yet grounded in our core purpose. I want us to double down on our charter – listening to taxpayers and delivering actionable, impactful recommendations to the IRS. My goal is for TAP to improve our infrastructure to continually be able to increase the number of recommendations we make to the IRS each year, each one reflecting the diverse needs and perspectives of taxpayers across the nation.

We will measure success not just in the quantity, but the quality of recommendations made to the IRS. The key to success will be in the partnerships we have on all levels of the process: between committee members, between members and staff, and between TAP and the IRS.

We are excited to embark on this journey with you, confident that together we will overcome challenges and celebrate every win, large and small, along the way.

Thank you for your trust and commitment to this important work. Let's make 2026 a year of meaningful progress for taxpayers everywhere.

With appreciation,



Philip Hwang
2026 National TAP Chair

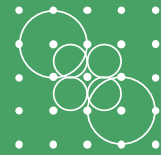
TAP Vision and Mission Statement

Mission

The mission of the Taxpayer Advocacy Panel is to listen to taxpayers, identify taxpayer issues, and make suggestions to improve IRS service and customer satisfaction.

Vision

Citizen volunteers
valued for
improving
IRS services



Introduction to the Taxpayer Advocacy Panel

TAP is an independent advisory committee established by the Department of the Treasury in 2002 and operates under the Federal Advisory Committee Act. This law ensures TAP's advice and recommendations are objective, transparent, and available to the public.

TAP is accountable to the Department of the Treasury, the IRS, and the National Taxpayer Advocate. The Taxpayer Advocate Service (TAS) provides administrative support. Originally launched as a pilot program in ten states, TAP was expanded nationwide after Treasury reviewed its value and contributions.

How TAP Fulfills Its Mission

TAP provides a clear and reliable way for everyday taxpayers to share their voices with the IRS.

Composed of citizen volunteers from across the country, including an international member, TAP gives taxpayers a collective voice that is distinct from, but complementary to, tax professionals and industry groups. Through outreach and committee work, TAP members elevate real-world taxpayer experiences directly to the IRS and collaborate on servicewide issues.

Through grassroots outreach, TAP members gather real-life taxpayer experiences and concerns and share this information directly with the IRS. TAP subcommittees also work closely with IRS operating divisions on servicewide issues. These issues include Taxpayer Assistance Centers, tax forms and publications, IRS notices, toll-free phone lines, and taxpayer communications.



This citizen perspective cannot be replaced through any other channel. It plays an important role in improving IRS products, services, and procedures while reducing burden on taxpayers. By identifying issues early and offering practical, taxpayer-focused recommendations, TAP helps the IRS improve clarity, usability, and efficiency. This work is designed to reduce confusion, limit repeat contacts, and support accurate taxpayer responses.

By working together, TAP and the IRS help build public trust. This partnership demonstrates the IRS's commitment to listening to taxpayers and improving customer service, which is essential to effective tax administration.

TAP's Role in IRS Decision-Making and Advocacy for All Taxpayers

TAP is a vital public-facing advisory group that continues to be leveraged across IRS business units when developing and improving customer service. TAP provides a structured, credible, and continuous way to include the voice of everyday taxpayers in IRS decision-making, something that cannot be achieved through internal or *ad hoc* processes alone.

By identifying issues early and providing practical, taxpayer-centered recommendations, TAP helps the IRS avoid costly rework, improve clarity and usability, and strengthen taxpayer compliance. This collaboration builds trust by showing taxpayers that their experiences lead to meaningful improvements.

Over TAP's history with thousands of taxpayer-driven recommendations submitted, thousands of volunteer hours contributed, and hundreds of thousands of taxpayer interactions supported, TAP ensures that taxpayer voices remain central to IRS decision-making. This work strengthens fairness, transparency, taxpayer compliance, and trust, which are core elements of an effective and credible tax system.

TAP Membership and Recruitment

TAP is made up of citizen volunteers from across the United States and from all walks of life. The selection process ensures the volunteers represent everyday taxpayers and helps ensure the panel reflects a balanced mix of grassroots perspectives rather than just perspectives of tax professionals. TAP strives to include at least one member and one alternate representative from each of the 50 states, Washington, D.C., Puerto Rico, and U.S. taxpayers living and working abroad.

About one-third of TAP members rotate off each year. Recruitment is widely advertised, and candidates are screened, interviewed, and undergo background checks. Final selections are approved by the Department of the Treasury.

Acknowledgment of TAP Staff Support

Before presenting TAP's 2025 work and accomplishments, the members thank the TAP staff for their dedication and support. Their commitment to serving the taxpaying public allows TAP volunteers to carry out their mission of raising taxpayer concerns and improving IRS services.

Taxpayer Advocacy Panel by Member Location

TAP Authorized Volunteer Positions by State

The Department of the Treasury authorized TAP to have up to 75 volunteer panel members for the 2025 TAP year. Appointed members serve a three-year term that begins on December 1.

Whenever possible, TAP appoints at least one member from each state. While TAP strives to include representatives from every state, the District of Columbia, Puerto Rico, and one international representative, some vacancies may occur.

Each state is assigned a specific number of representatives. This number is based on several factors, including population, geographic size, and congressional representation. If a panel member cannot complete their term, an alternate member may be elevated to full membership to serve the remainder of the term.

This structure helps ensure continuity in TAP's work and maintains balanced representation across the country.

Why Representation Matters

TAP's structure ensures that taxpayers from across the nation have a voice in improving IRS services. By including volunteers from different states, regions, and communities, TAP reflects the diverse experiences of taxpayers who interact with the federal tax system.

State-based representation allows TAP members to raise issues that may affect taxpayers differently depending on where they live, work, or do business. Alternate members help maintain consistent representation.

This approach strengthens TAP's ability to listen to taxpayers, elevate real-world concerns, and provide meaningful recommendations to the IRS. Ultimately, broad and balanced representation helps ensure that IRS services are fair, accessible, and responsive to all taxpayers.

A state's allocation of designated members may change throughout the TAP year, but total TAP members do not exceed 75 members.

Figure 1, Treasury Authorized TAP Members

STATE	MEMBERS	STATE	MEMBERS	STATE	MEMBERS
Alabama	1	Louisiana	1	Oklahoma	1
Alaska	1	Maine	1	Oregon	1
Arizona	1	Maryland	1	Pennsylvania	3
Arkansas	1	Massachusetts	2	Puerto Rico	1
California	5	Michigan	1	Rhode Island	1
Colorado	1	Minnesota	1	South Carolina	1
Connecticut	1	Mississippi	1	South Dakota	1
Delaware	1	Missouri	2	Tennessee	2
Florida	2	Montana	1	Texas	4
Georgia	2	Nebraska	1	Utah	2
Hawaii	1	Nevada	1	Vermont	1
Idaho	1	New Hampshire	1	Virginia	1
Illinois	2	New Jersey	1	Washington	1
Indiana	1	New Mexico	1	Washington, D.C.	1
International	1	New York	5	West Virginia	1
Iowa	1	North Carolina	1	Wisconsin	1
Kansas	1	North Dakota	1	Wyoming	1
Kentucky	2	Ohio	2		

TAP 2025 Project Committee Accomplishments

Project Committee Organization

TAP consists of six customer-focused project committees. These committees worked on projects identified and approved by the TAP Joint Committee (JC) and IRS program leaders. Committees included members from across the country and were similar in size.

The project committee worked with the IRS to identify problems and develop referrals that included recommendations to address those issues. TAP also identified *ad hoc* and grassroots issues and submitted recommendations to the IRS when appropriate.

The IRS values the outside perspective TAP members provide. Members bring diverse backgrounds, experiences, and viewpoints. This perspective often leads to new ideas and solutions that may not be apparent through internal processes alone.

TAP Outreach Committee Activities

TAP also includes an Outreach Committee. The TAP Outreach Committee supported both internal TAP operations and communication with taxpayers during 2025. Key activities included publishing the monthly TAP newsletter, updating outreach materials, and creating procedures to respond to taxpayers who submitted issues.

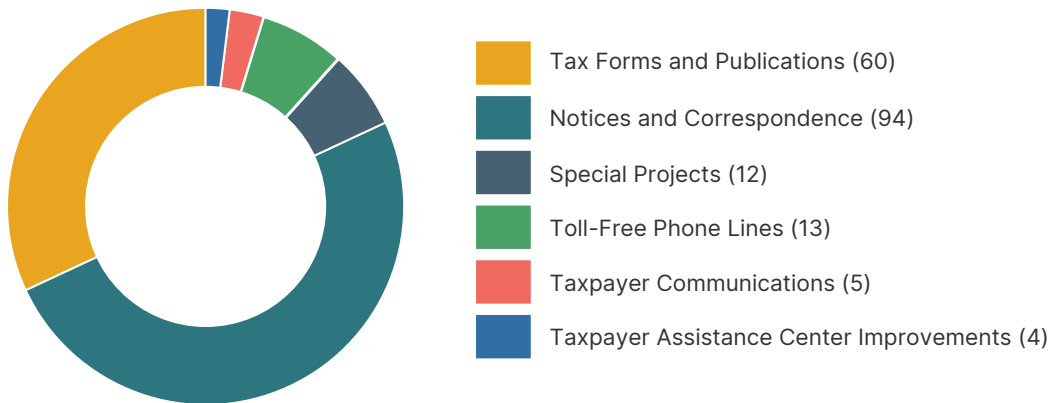
These procedures helped ensure taxpayers received updates on the status of their submissions and understood how their input was being reviewed and addressed.

TAP Submitted 188 Recommendations to the IRS

During the 2025 TAP year, the six project committees submitted **20 project referrals** to the IRS for consideration. These referrals included a total of **188 recommendations**.

The projects highlighted in this report reflect TAP's work during the year. For a more complete review of TAP's accomplishments, and the most recent status updates regarding TAP projects, visit the [Browse All Projects](#) page on [ImproveIRS.org](https://www.improveirs.org).

Figure 2, 2025 TAP Recommendations Submitted to the IRS by Committee



IRS Consideration of TAP Recommendations

The IRS may fully adopt, partially adopt, consider, or choose not to adopt recommendations from TAP. Decisions not to adopt recommendations may be based on policy limits, staffing shortages, or budget constraints.

If new information becomes available that could affect the IRS’s decision, a previously non-adopted recommendation may be submitted again for review. Even when a recommendation is not adopted, TAP’s role in providing input strengthens public accountability and supports the integrity of the decision-making process.

Figure 3, 2025 TAP Recommendations Submitted to the IRS by Outcome

2025 SUBMITTED RECOMMENDATIONS	
Adopted	0
Partially Adopted	0
Considered	4
Resolved Prior to Elevation	0
Not Adopted	15
Awaiting IRS Response	169
TOTAL Recommendations	188

Figure 3 and the following project narratives reflect the status of TAP recommendations that were submitted to the IRS as of November 30, 2025. The status may change depending on if TAP members accept or rebut the IRS responses before they are closed.

Figure 4, TAP Recommendations With IRS Responses Received in 2025

IRS RESPONSES TO TAP RECOMMENDATIONS	
Adopted	7
Partially Adopted	9
Considered	24
Not Adopted	37
Resolved Prior to Elevation	1
TOTAL Recommendations	78

Figure 4 reflects all IRS responses received during the 2025 year, regardless of the year in which the recommendations were originally submitted. This includes responses to recommendations elevated in prior years.

Project Committee Chair Reports

Notices and Correspondence Committee

Chair

Steven Sklar, New York (TAP Year 3)

Vice Chair

Kyle Kipple, Oklahoma (TAP Year 2)

Members

Talibah Bayles, Alabama (TAP Year 1)

Howard Choder, Washington (TAP Year 2)

Manuel Dominguez, Missouri (TAP Year 3)

Mitchell Gerstein, Pennsylvania (National Vice Chair, TAP Year 2)

Joseph Holley, West Virginia (TAP Year 1)

Gregory Porcaro, Rhode Island (TAP Year 1)

Michael Stewart, Tennessee (TAP Year 2)

Sandra Johnson, New York (TAP Year 1)

IRS Program Owners

Online Services

Small Business/Self-Employed

Taxpayer Services

The Notices and Correspondence Committee reviews and addresses IRS notices that are unclear or notices that could cause confusion for the taxpayer.



Committee Work Scope and Recommendations

Each year, millions of taxpayers in the United States and around the world receive notices, letters, or other communications from the IRS. The Notices and Correspondence Committee (NCC) reviews many of these notices and letters based on taxpayer feedback. The committee recommends changes to help make IRS communications easier to understand and less intimidating.

The NCC believes clear IRS communications improves the taxpayer experience. Clear notices can also reduce IRS workload by lowering the need for follow-up notices, phone calls, and other contacts.

How the NCC Identifies Issues

The NCC learns about issues and opportunities for improvement from several sources. These include taxpayer suggestions, other TAP members and committees, and the IRS. The NCC has a screening team that reviews all taxpayer submissions. This group helps identify systemwide issues that may be appropriate for TAP projects.

Near the end of the TAP year, the NCC continues to strengthen its partnership with the IRS. This working partnership is expected to increase the effectiveness of both the NCC and the IRS.

Collaboration With the IRS Notice Redesign Initiative

In late 2024, the NCC learned about a new IRS project called the Notice Redesign Initiative, led by the Taxpayer Correspondence Services group. This project focuses on improving hundreds of IRS notices and other communications. The initiative closely aligns with the NCC's mission.

During the first half of 2025, NCC members met with the IRS Redesign Team to discuss the project and identify ways to work together. The goal of this collaboration was to share the taxpayer perspective and help improve IRS notices.

In October, the Redesign Team shared several draft notices with the NCC. These notices relate to installment payment agreements that were being updated. The NCC reviewed the following notices and recommended adding new language to help taxpayers better understand these notices:

- CP 89, Annual Installment Agreement Statement – Payments Received and Where They Were Applied – Redesign ([Project 01706](#));
- CP 521, Monthly Installment Agreement (IA) Payment Reminder – Redesign ([Project 01707](#)); and
- CP 523, Default on Your Installment Agreement (IA) Notice – Intent to Terminate Your IA – Redesign ([Project 01708](#)).

Reducing Taxpayer Anxiety Through Clear Language

Some of the notices reviewed were for information only. However, the NCC recognizes that any notice from the IRS can cause concern. While the NCC cannot eliminate this concern, it recommended simple changes to help reduce anxiety.

For example, the NCC suggested adding bold language at the beginning of Notice CP 89, such as:

- **“This is not a bill”**; and
- **“For your information only.”**

These statements help reassure taxpayers.

For Notice CP 523, which alerts taxpayers to possible collection action, the NCC recommended clear language that stresses the need for prompt action. The committee also highlighted the taxpayer's right to appeal and the importance of responding quickly to avoid enforcement actions.

The NCC views this work as a strong example of effective collaboration with the IRS. Final decisions on these draft recommendations and review of additional notices were delayed because of the government shutdown.

Key Communication Improvement Themes

Overall, the NCC made recommendations that focused on:

1. Structuring content so that significant or priority language is clearly emphasized for reader awareness;
2. Presenting information in a clear and logical order;
3. Adding tables of contents to help taxpayers quickly find important details;
4. Including links to help taxpayers access relevant information and online tools; and
5. Adding standard language that benefits both taxpayers and the IRS.

Encouraging Online Accounts

One key recommendation was to add a standard message at the top of IRS notices encouraging taxpayers to create an online account. The suggested language is:

TAXPAYER ONLINE ACCOUNT – Taxpayers can create and access an online account by visiting IRS.gov and selecting “Sign in to your Online Account.”

The NCC has made this recommendation for the past three years. The committee believes online accounts help taxpayers manage their information more easily. The IRS has shown support by continuing to expand online account features.

Standard Templates and Taxpayer Resources

The NCC developed standard templates that can be used in IRS notices when appropriate. These templates explain taxpayer rights and include information about TAS and TAP. They also encourage the use of online accounts.

The NCC was pleased to learn that the IRS developed similar templates with language that closely matched the committee's recommendations.

NCC Outlook and Ongoing Work

NCC members began 2025 optimistic about new opportunities to work with the IRS to improve taxpayer communications and IRS efficiency. Despite challenges during the year, including workforce changes and the government shutdown, the committee remained engaged and committed to its mission.

The NCC will continue to gather taxpayer input, provide recommendations to the IRS, and work on IRS-led projects. By sharing feedback early, the committee helps ensure revised communications are easier to understand and more effective for taxpayers.

Highlights of Notices and Correspondence Committee Projects for 2025

- **Project 01144: CP 30, Estimated Tax Penalty Notice – Reduced Refund**

The NCC heard from many taxpayers who were confused by Notice CP 30 and unsure what actions to take.

The committee made 15 recommendations to improve clarity. These included adding a table of contents, using a friendlier tone, providing simple instructions, and including helpful links for payments and additional information. The committee also recommended clearer language about penalty waivers and adding information about online accounts, TAS, and TAP.

The recommendations were submitted to the IRS in November. The IRS has not yet responded.

- **Project 01160: CP 312 and CP 313 – Online Termination of Authorization Notices**

These notices inform taxpayers when an authorized representative, such as a tax professional, ends an authorization. The notices are:

- ▶ CP 312, Power of Attorney or Tax Information Authorization Online Termination – IMF; and
- ▶ CP 313, Power of Attorney or Tax Information Authorization Online Termination – BMF.

The NCC learned about taxpayer confusion related to these notices at an IRS Nationwide Tax Forum in 2024.

The committee made ten recommendations to improve clarity. Suggestions included explaining why the notice was sent, identifying the representative who ended authorization, and outlining steps taxpayers can take to reauthorize representation if needed. The committee also recommended removing unnecessary links and adding standard resource language.

The recommendations were submitted in November. The IRS has not yet responded.

- **Project 01150: CP 59, First Notice – Return Delinquency, Unfiled Tax Return(s)**

The NCC heard from taxpayers who were confused and concerned after receiving Notice CP 59, which is sent when the IRS believes a tax return has not been received.

The committee made 18 recommendations to improve the notice. These included adding a summary box, table of contents, filing instructions, and warnings about penalties and interest. The committee also recommended adding standard resource language.

The recommendations were submitted in May. The IRS has not yet responded.

- **[Project 01120](#): LTR LT38, Reminder, Notice Resumption**

Notices about balances due can cause stress for taxpayers. The NCC recommended softening the tone of Notice LT38 to help reduce anxiety.

The committee made 18 recommendations focused on clarity and compliance. These included clearly listing the tax year and form, offering payment options with links, and improving formatting.

The recommendations were submitted in June. The IRS has not yet responded.

- **[Project 01132](#): CP 04, We Need Information From You Regarding Your Military Dates of Service For Consideration of Combat Zone Tax Deferment**

The NCC recognizes that tax rules for military personnel can be complex. Notices related to these rules must be clear and easy to understand.

The committee made 15 recommendations to improve Notice CP 04. These included formatting changes and links to helpful publications, such as Understanding Your CP 04 Notice, and Publication 3, Armed Forces' Tax Guide. The committee also recommended adding standard resource language.

The recommendations were submitted in June. The IRS has not yet responded.

Other Activities and Achievements

NCC members worked with IRS stakeholders to improve IRS communications. Members participated in discussion groups on authorization issues, rural taxpayer concerns, IRS forms, Freedom of Information Act matters, online services, and communications with taxpayers living abroad.

In addition to reviewing notices, NCC members completed more than 215 hours of outreach. They worked with other TAP committees, collaborated with TAS on key taxpayer issues, and participated in the IRS Nationwide Tax Forum and other conferences during the year.

Taxpayer Impact and Benefits Due to TAP's Advocacy Efforts

The advocacy work of the NCC has a direct and meaningful impact on taxpayers. Clearer IRS notices help taxpayers understand what the IRS is asking, what actions are required, and what options and rights are available to them.

By improving the clarity, tone, and structure of IRS communications, TAP helps reduce confusion, stress, and unnecessary follow-up. These improvements allow taxpayers to respond more quickly and confidently, often avoiding additional notices, phone calls, or enforcement actions.

TAP's advocacy also helps ensure that IRS communications reflect real taxpayer experiences. This work supports fairness, transparency, and access to quality service, while reinforcing taxpayer rights and building trust in the tax system.

Special Projects Committee

Chair

Steven Hall, New York (TAP Year 3)

Vice Chair

Stacy Cloyd, Washington, D.C. (TAP Year 2)

Members

Dr. Olurotimi Akindede, Illinois (TAP Year 1)

Jason Brinkley, Maryland (TAP Year 3)

Aissata Diaby, Pennsylvania (TAP Year 3)

Tiffany Grayson, South Carolina (TAP Year 2)

Jihan Jude, Florida (TAP Year 2)

Joseph Parampathu, California (TAP Year 3)

John Shoemaker, International - Singapore (TAP Year 1)

IRS Program Owners

Small Business/Self-Employed

Taxpayer Services

Online Services

Large Business and International

The Special Projects Committee works issues that affect international taxpayers, identity theft issues, and issues that don't specifically fit under the jurisdiction of the other committees.



Committee Work Scope and Recommendations

The Special Projects Committee (SPC) works on issues that are not covered by TAP's other project committees. These issues include e-services, identity theft, and tax matters affecting U.S. citizens living or working abroad.

Throughout the year, the SPC remained focused on its mission. Members raised taxpayer concerns through outreach and direct feedback to ensure the IRS heard what matters most to taxpayers. Even with limited resources, the committee made steady progress and kept taxpayer advocacy visible and relevant.

Despite leadership changes, member resignations, and other challenges, the committee continued its advocacy momentum. Members supported new participants, met deadlines, and worked together effectively. The SPC continued its work through periods of change to build a strong foundation for incoming members and the next TAP year. This approach helped ensure the committee's work continues with clarity, purpose, and impact.

Highlights of Special Projects Committee Projects for 2025

- **Project 01043: Improve the Individual Taxpayer Identification Number Process**

The SPC identified an opportunity for the IRS to use technology to improve the experience of taxpayers with Individual Taxpayer Identification Numbers (ITINs). The committee recommended creating an online tool that would allow taxpayers to check the status of their ITINs before filing, similar to the Where's My Refund? tool.

A verification tool could help identify ITIN errors before submission, reducing disallowed credits, minimizing processing delays, and decreasing unnecessary phone calls. It would also allow IRS customer service staff to assist more taxpayers by reducing time spent on basic status inquiries.

The goal of this recommendation is to ensure taxpayers with ITINs receive the same level of service and transparency as other taxpayers, while helping the IRS use its resources more efficiently.

The recommendation was submitted in July. The IRS has not yet responded.

- **Project 01004: Dual Status of Taxpayers Living and Working Abroad**

The SPC identified this issue because certain IRS electronic filing rules create challenges for some taxpayers living and working abroad. Under current rules, a return cannot be filed electronically if the federal tax withheld exceeds the reported income. This situation can affect dual-status ministers who receive housing allowances and taxpayers who use the foreign earned income exclusion.

As a result, many U.S. citizens living abroad cannot file their returns electronically. This increases taxpayers' burden, causes delays, and limits access to services available to other taxpayers.

The SPC recommended changes that would allow these taxpayers to file electronically. Adopting these recommendations would reduce paper filing, improve customer service, shorten processing times, and ensure fair treatment for taxpayers regardless of where they live or how their income is reported.

The recommendations were submitted in October. The IRS has not yet responded.

Other Activities and Achievements

Throughout the year, SPC members conducted outreach to increase TAP's visibility and strengthen community engagement. These efforts included working with organizations such as the D.C. Bar Taxation Community, leaders in the Volunteer Income Tax Assistance (VITA) program, and engaging with taxpayers and tax professionals at international conferences, working with civic groups, and conducting outreach through social media.

For example, in February 2025, an SPC member participated in a community event in Bayshore, New York. During the event, the member met a taxpayer who filed her 2024 return but did not receive her refund. The SPC member followed up, gathered information, and referred her to a Local Taxpayer Advocate to assist. The taxpayer later expressed appreciation for both the assistance and the opportunity to be heard. This case also revealed a broader issue and led to a TAP recommendation, demonstrating how individual outreach can uncover systemwide concerns.

In September, an SPC member participated in a focus group hosted by the TAS Annual Report to Congress team. The discussion focused on challenges faced by international taxpayers and helped inform future recommendations.

The SPC screening team reviewed more than 100 grassroots submissions and identified six key issues for future consideration. These issues included identity verification problems, accessibility concerns with the Document Upload Tool, and access to Centralized Authorization File information for IRS employees.

Review of IRS Responses

- **Project 01023: Expand Volunteer Income Tax Assistance/Tax Counseling for the Elderly and Low Income Taxpayer Clinic Program Services for International Taxpayers**

The SPC reviewed the IRS response to Project 01023, which focused on expanding VITA, Tax Counseling for the Elderly, and Low Income Taxpayer Clinic services for international taxpayers.

The IRS did not accept a recommendation to expand services through other established government infrastructures.

In response to the IRS's reply, the committee submitted a rebuttal. The rebuttal highlighted service gaps, the need for equal access to tax assistance, and TAP's commitment to underserved communities. The rebuttal also emphasized expanded outreach, improved training, and broader program eligibility.

- **Project 01123: Provide Safe Harbor for International Taxpayers Who Received the Advanced Child Tax Credit for 2021**

The committee also reviewed the IRS response to Project 01123, which addressed a safe harbor for international taxpayers who received the Advanced Child Tax Credit in 2021.

The IRS did not adopt the recommendations, citing legal limits and noting that a new safe harbor would require congressional action. The committee accepted the IRS response.

- **Project 02041: Foreign Retirement Accounts**

In addition, the SPC accepted the IRS response to Project 02041, which focused on foreign retirement accounts. Some taxpayers are required to report foreign retirement and savings accounts even when there is little or no U.S. tax risk. TAP recommended that the IRS clearly define which accounts qualify for relief, improve guidance, and ensure fair penalty relief when

taxpayers act in good faith. These changes are critical to reducing unnecessary reporting burden and ensuring taxpayers clearly understand and can meet their obligations.

The IRS continues to consider the recommendations, and a future committee may revisit the issue if needed.

- **[Project 02033: Estate and Gift Tax Forms and Instructions Update](#)**

The committee continued its review of the 2024 IRS response to Project 02033, which addressed updates to estate and gift tax forms and instructions. This project focused on improving clarity and accessibility. This project contained 65 recommendations; 14 were adopted. These included creating clearer tables, updating mailing addresses, using simpler tax terms, and bolding key instructions.

Two recommendations were partially adopted, including spelling out certain terms. One recommendation remains under consideration and is scheduled to be reviewed again during a planned redesign of the forms. The committee accepted the IRS responses.

Throughout the year, the SPC remained consistent, supported new members, and maintained strong momentum. This work created a solid foundation for the next TAP year.

Taxpayer Impact and Benefits Due to TAP's Advocacy Efforts

The advocacy work of the SPC delivers clear benefits to taxpayers. By addressing issues that fall outside traditional project areas, the committee helps ensure that underserved and harder-to-reach taxpayers are not overlooked.

SPC recommendations are designed to reduce common taxpayer burdens, such as delays caused by paper filing, repeated status inquiries, and unclear eligibility rules. For example, proposed ITIN improvements aim to reduce call volume and process delays, while e-filing recommendations for taxpayers abroad seek to shorten timelines and improve access to digital services.

By elevating taxpayer concerns early and working collaboratively with the IRS, the SPC helps improve clarity, promote fair treatment, and support efficient problem resolution. These efforts strengthen taxpayer rights, improve access to quality service, and contribute to a more responsive and equitable tax system.

Tax Forms and Publications Committee

Chair

Jason Crispin, New Jersey (TAP Year 2)

Vice Chair

Ellen Dickey, South Dakota (TAP Year 3)

Members

Cathy Bryant, Indiana (TAP Year 1)

Robert Calloway, Georgia (TAP Year 2)

Fritz-Gerald Delice, Georgia (TAP Year 2)

Joel Gelb, New York (TAP Year 3)

Joseph Hall Jr., Ohio (TAP Year 1)

Chris Niccolls, New York (TAP Year 1)

Gideon Rothschild, Connecticut (TAP Year 1)

Donald Williamson, Maryland (TAP Year 2)

IRS Program Owners

Taxpayer Services

Online Services

The Tax Forms and Publications Committee reviews and recommends changes to IRS forms and publications that taxpayers use.



Committee Work Scope and Recommendations

The Tax Forms and Publications (TF&P) Committee works to improve the clarity, usability, and accessibility of IRS forms, instructions, and publications. The committee's mission is to reduce taxpayer burden, improve service quality, and protect taxpayer rights by recommending practical changes that make IRS products easier to understand and use.

During the year, the TF&P Committee worked on projects that reflect common challenges taxpayers face when completing IRS forms. This work included:

- Improving Form 1098, Mortgage Interest Statement;
- Simplifying business classification elections on Form 8832, Entity Classification Election; and
- Strengthening taxpayer understanding of Form 8821, Tax Information Authorization.

The committee completed this work in coordination with the Taxpayer Assistance Center (TAC) Improvements and Taxpayer Communications (TCC) committees.

The committee also:

- Reviewed Form 8936, Clean Vehicle Credits;
- Examined Form 1099-NEC, Nonemployee Compensation; and
- Reviewed the Information Returns Intake System to support small businesses and gig-economy workers.

In addition, the committee continued a comprehensive review of Form 1040, U.S. Individual Income Tax Return, and its instructions, one of the IRS's most widely used products.

Despite operational challenges, the committee remained focused on its mission. Two members resigned during the TAP year, requiring remaining members to adjust workloads across subcommittees. Staffing changes within the IRS and the federal government, along with shutdown-related disruptions, also affected project timing and coordination. Even so, the committee continued to make meaningful progress in support of TAP's priorities.

Highlights of Tax Forms and Publications Committee Projects for 2025

- **Project 01041: Form 8832, Entity Classification Election**

Taxpayers and small business owners reported confusion when choosing a business classification while completing Form 8832. Complex terms and dense instructions often lead to errors and processing delays. The TF&P Committee prioritized this issue to make the process simpler and less error-prone.

TAP recommended plain language revisions so business owners can make informed decisions without unnecessary professional costs or risking errors.

If adopted, these recommendations would improve the language and layout of the form. Clearer instructions would help taxpayers complete the form correctly, reduce rejected elections, and lower the need for follow-up contact with the IRS. Improved clarity also helps taxpayers to better understand their classification options and the long-term effects of their decisions, strengthening taxpayers' rights.

The recommendations were submitted to the IRS in July. The IRS has not yet responded.

- **Project 01070: Form 1098, Mortgage Interest Statement and Instructions**

Homeowners and tax professionals reported confusion when using Form 1098, especially for prepaid interest and home equity loan interest. These issues often result in filing errors and additional IRS correspondence.

The TF&P Committee recommended simplifying the form and instructions to improve accuracy. Clearer boxes and definitions would help taxpayers understand what amounts to report and how

to calculate deductible interest. Consistent guidance would also help align lender reporting with taxpayers' expectations.

These improvements would reduce confusion, improve customer service, and help protect taxpayers' rights by lowering the risk of incorrect filings or disallowed deductions.

The recommendations were submitted to the IRS in July. The IRS has not yet responded.

- **[Project 01186](#): Taxpayer Understanding of Form 8821, Tax Information Authorization**

Form 8821 does not clearly explain that the disclosure authorization remains in effect until the taxpayer revokes it. This lack of clarity raises privacy and security concerns. The TF&P Committee, working with the TAC and TCC committees, identified the need for clearer language to strengthen taxpayer control over confidential information.

TAP recommended language that clearly explains the ongoing nature of Form 8821 and the taxpayer's right to revoke authorization at any time.

If adopted, these recommendations would clarify how long an authorization remains in effect and how to end it. Clearer instructions would help taxpayers and tax professionals share a common understanding of the form's purpose and limits. Most importantly, these changes would strengthen taxpayer rights by improving privacy safeguards and reinforcing taxpayer control over who may access their information.

The recommendations were submitted to the IRS in July. The IRS has not yet responded.

Other Activities and Achievements

Screening remained a key part of the committee's work. The TF&P Committee reviewed 113 grassroots issues and identified 14 as high-priority candidates for future projects. The committee also prepared to review 50 remaining issues in the current inventory and began a new review of 32 items already on hold to determine which should move forward, be combined, or be closed. This process helps ensure the committee focuses on issues with the greatest potential to improve the taxpayer experience.

Throughout 2025, committee members conducted outreach, education, and advocacy to raise awareness of TAP's mission. Members worked with professional groups, schools, and community organizations to share information and encourage new grassroots submissions.

The committee participated in national tax conferences, continuing education events, and community presentations. At these events, TAP materials were shared with thousands of tax professionals, many of whom were learning about TAP for the first time. Additional presentations helped educators, administrators, attorneys, and tax professionals better understand TAP's role in improving IRS forms and protecting taxpayer rights.

This year, the committee received a preliminary response from the IRS for [Project 00960](#): Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. The project included 47 original recommendations and two additional recommendations. The IRS adopted

16 recommendations, partially adopted seven, agreed with seven but could not implement them, and did not adopt 19. Because the responses lacked explanation, the committee requested clarity from the IRS before accepting and considering a rebuttal to address this project.

In addition, the committee received the IRS's follow-up response to a rebuttal for [Project 02072](#): Form 1040, Instructions and Schedules 1, 2, and 3. As a result, four items were reconsidered and adopted. Remaining concerns were added to the committee's ongoing Form 1040 project to ensure they are addressed in an updated and complete submission.

Taxpayer Impact and Benefits Due to TAP's Advocacy Efforts

The work of the TF&P Committee delivers clear benefits to taxpayers. By improving the clarity and usability of IRS forms and instructions, TAP helps taxpayers better understand their filing requirements and complete forms correctly the first time.

Clearer forms and instructions are designed to reduce common filing errors, lower the need for follow-up correspondence, and decrease calls to the IRS for clarification. These improvements can shorten processing times and help taxpayers receive refunds or resolve issues more quickly.

TAP's recommendations also support IRS efficiency. When forms are easier to understand, IRS staff spend less time correcting errors or responding to basic questions, allowing them to focus on more complex cases.

Overall, TAP's advocacy helps protect taxpayer rights, reduce burden, and improve access to quality service. By bringing the taxpayer perspective into form design and instructions, the TF&P Committee contributes to a more transparent, fair, and effective tax administration system.

Taxpayer Assistance Center Improvements Committee

Chair

Jim Simpson, Arizona (TAP Year 2)

Vice Chair

Quan Doan, California (TAP Year 1)

Members

Jackson Bauzon, California (TAP Year 2)

Elizabeth Colvin, Texas (TAP Year 2)

Mary Ann Lawler, Michigan (TAP Year 2)

LaRee Lowman, Illinois (TAP Year 2)

Jennifer Reynolds, Texas (TAP Year 1)

John Rodgers, Alaska (TAP Year 2)

Alan Stancill, Mississippi (TAP Year 1)

IRS Program Owners

Online Services

Taxpayer Services

Taxpayer Assistance Centers provide taxpayers with free, face-to-face help in resolving issues with the IRS they have been unable to address by phone or online.



Committee Work Scope and Recommendations

The Taxpayer Assistance Center (TAC) Improvements Committee works to improve services and the overall experience for taxpayers who visit their local IRS TAC. The committee focuses on issues from the taxpayer's point of view and looks for ways to make services more accessible and easier to use.

Guided by the [Taxpayer Bill of Rights](#), the committee works closely with IRS stakeholders to identify challenges, explore solutions, and develop recommendations that improve taxpayer service. The committee's work centers on helping taxpayers receive timely, respectful, and effective assistance.

Highlights of Taxpayer Assistance Center Improvements Committee Projects for 2025

- **Focus Group: Volunteer Income Tax Assistance Product Review**

This annual project is led by IRS Stakeholder Partnerships, Education, and Communication (SPEC). It allows TAP members to review Volunteer Income Tax Assistance (VITA) training materials and provide feedback to the IRS.

Several members of the TAC Improvements Committee participated in these review sessions and shared their insights. TAP's involvement added an additional review focused on the taxpayer experience.

This work helps ensure that VITA volunteers are well prepared to complete accurate tax returns and provide reliable assistance. Effective, well-designed training materials are critical to delivering consistent service and giving taxpayers confidence that they are receiving accurate and dependable support.

- **Project 01188: IRS Tax Account Transcripts**

The Office of Online Services (OLS) previously worked with TAP to better understand challenges taxpayers face when reading IRS tax account transcripts. Many taxpayers reported that transcripts are difficult to understand and can create confusion when resolving issues or filing returns.

As part of this follow-up project, the TAC Improvements Committee worked to ensure that both taxpayer and tax professional perspectives are considered as the IRS reviews possible transcript updates. This balanced approach recognizes that taxpayers and practitioners often rely on the same information to resolve problems.

If implemented, these improvements would help taxpayers better understand their account information and allow tax professionals to more easily assist taxpayers with resolving issues and filing accurate returns.

These recommendations support the taxpayer *rights to be informed* and *to quality service*.

More comprehensible transcripts can reduce confusion, speed issue resolution, and help taxpayers meet filing obligations on time.

Other Activities and Achievements

In addition to other committee work, the TAC Improvements Committee revisited the responses to **Project 00995**, Taxpayer Communication – Recordkeeping, to determine whether the referral can be amended to better address IRS concerns with the recommendations. As part of this review, the committee reaffirmed several key recommendations:

- Making individual taxpayers partners in the IRS Security Summit, potentially leveraging TAP members, particularly those who have experienced security breaches;
- Enhancing the IRS.gov landing page to allow taxpayers to easily identify their status (e.g., Individual, Business, Nonprofit);

- Prominently providing and distributing a tip sheet on maintaining records, including through VITA/Tax Counseling for the Elderly sites;
- Improving search functionality on IRS.gov to help taxpayers more easily locate recordkeeping information; and
- Offering clear instructions on how to effectively use IRS.gov to find relevant resources.

This collaborative effort reflects the committee's commitment to thoughtful problem solving and continuous improvement.

Taxpayer Impact and Benefits Due to TAP's Advocacy Efforts

The work of the TAC Improvements Committee delivers clear benefits to taxpayers. By improving training materials and advocating for more accessible account information, TAP helps taxpayers receive more accurate assistance and better understand their tax accounts.

Making transcripts easier to understand and providing better access to clear, accurate account information and assistance will help reduce taxpayer confusion, shorten the time needed to resolve issues, and lower the need for repeat visits or follow-up contacts. These improvements can help taxpayers complete filings correctly and avoid delays.

TAP's recommendations also support IRS efficiency. When taxpayers understand their account information and receive accurate help the first time, IRS staff can spend less time addressing basic questions and more time resolving complex cases.

Overall, TAP's advocacy improves access to quality service, strengthens taxpayer rights, and helps ensure that in-person assistance meets the needs of taxpayers. This work contributes to a more effective, responsive, and taxpayer-focused tax administration system.

Taxpayer Communications Committee

Chair

Melanie Almeida, Idaho (TAP Year 3)

Vice Chair

Philip Hwang, California (TAP Year 2)

Members

Michelle Brookens, Illinois (National TAP Chair, TAP Year 3)

Daniel Halleman, Colorado (TAP Year 2)

Timothy McGinley, California (TAP Year 1)

Tasha Preisner, Texas (TAP Year 1)

Alan Seidman, New Hampshire (TAP Year 1)

Walter Webster, New Mexico (TAP Year 2)

James Wiseman, Tennessee (TAP Year 3)

IRS Program Owners

Online Services

Taxpayer Services

The Taxpayer Communications Committee was established with the goal of exploring ways in which the IRS communicates with taxpayers, examining opportunities for improvement, and understanding how each of these areas may enhance the taxpayer's experience.



Committee Work Scope and Recommendations

The Taxpayer Communications Committee (TCC) works to improve how taxpayers, tax professionals, and the IRS communicate with one another. The committee focuses on making toll-free phone services, taxpayer notices, and online account tools easy to use and accessible to all taxpayers.

The committee's work is guided by taxpayer feedback and focuses on reducing confusion, improving access to information, and supporting taxpayer rights.

Highlights of Taxpayer Communications Committee Projects for 2025

- **Project 01107: Streamlining the Tax Preparation Process**

The TCC identified this issue through grassroots feedback from taxpayers and tax professionals. Tax professionals currently cannot access their clients' Form 1095-A, Health Insurance Marketplace Statement, through their Tax Pro accounts. While taxpayers can access this form themselves, their authorized representatives cannot.

This gap makes it harder for tax professionals to prepare accurate returns, especially for taxpayers affected by the Affordable Care Act. Taxpayers who rely on professional help may face delays and confusion because their representatives lack access to key information.

TCC recommended a solution that would:

- ▶ Allow authorized representatives, including those with Power of Attorney, to access Form 1095-A through IRS systems;
- ▶ Support electronic filing and reduce delays and errors; and
- ▶ Protect taxpayers' *right to retain representation* by giving professionals the tools they need.

This recommendation reflects TAP's commitment to reducing complexity, improving service quality, and protecting taxpayer rights. It also shows how taxpayer feedback can lead to meaningful improvements in IRS processes.

The recommendations were submitted to the IRS in October. The IRS has not yet responded.

- **Project 01116: Add Phone Number to Online Accounts**

The TCC identified this issue through taxpayer feedback. Taxpayers asked for more communication options within their IRS online accounts. Allowing taxpayers to add and update phone numbers would improve identity verification and support future communication options, such as text messages.

The committee recommended this change to:

- ▶ Expand communication options by allowing phone or text notifications;
- ▶ Improve security by adding another way to verify identity; and
- ▶ Prepare for future technology improvements, including SMS/text messaging.

This recommendation supports a more flexible, secure, and modern experience for taxpayers who manage their IRS accounts online.

The recommendations were submitted to the IRS in October. The IRS has not yet responded.

- **Project 01181: Keep Taxpayers Informed**

The TCC identified concerns about delays in reviewing taxpayer responses sent to the IRS. After 90 days, taxpayers are often told the IRS is still "looking into the issue," with no updates. These delays can frustrate taxpayers and reduce trust in the process.

The committee recommended connecting the Document Upload Tool to IRS online accounts and providing status updates. This change would allow taxpayers to track the progress of their submissions without calling the IRS.

- ▶ **Reducing Taxpayer Burden** - Status updates would reduce repeated phone calls and long wait times. Taxpayers could check their case status online, lowering stress and effort.
- ▶ **Improving Customer Service** - Real-time updates through a secure online platform would improve transparency. Taxpayers would receive clear, timely, and actionable information instead of vague responses, creating a more efficient and user-friendly experience.
- ▶ **Protecting Taxpayer Rights** - Timely and accurate updates support the taxpayer's *right to be informed*. Self-service status checks help ensure accountability and build trust in the resolution process.

The recommendations were submitted to the IRS in November. The IRS has not yet responded.

Other Activities and Achievements

During the year, the TCC resolved a backlog of taxpayer-submitted issues by reviewing and screening them for broader concerns. By year-end, the committee ensured that all newly submitted issues were addressed in a timely manner. In total, the TCC reviewed 284 issues.

The committee also submitted a rebuttal for [Project 01125](#), Evaluating a Centralized Communication Experience, which focused on improving centralized, non-real-time communication with taxpayers.

As part of this work, TCC developed nine core recommendations to improve taxpayer communication and access to information. These recommendations included:

- Providing status updates for current and prior year returns;
- Allowing taxpayers to resolve processing issues digitally;
- Giving visibility and access to all IRS notices in online accounts;
- Notifying taxpayers when new communications are sent or received by the IRS;
- Adding an authenticated chatbot within online accounts;
- Notifying taxpayers when changes are made to their returns;
- Providing unmasked transcripts for tax preparation;
- Allowing taxpayers to electronically sign documents; and
- Allowing taxpayers to electronically sign and submit Form 2848, Power of Attorney and Declaration of Representative, and Form 8821, Authorization of Representation.

The IRS declined to adopt the recommendations. However, following TAP's rebuttal and subsequent discussions with the project owner, the IRS agreed to partially adopt eight of the nine recommendations.

Taxpayer Impact and Benefits Due to TAP's Advocacy Efforts

The work of the TCC delivers clear benefits to taxpayers. By improving access to information and communication tools, TAP helps taxpayers understand their tax situations and resolve issues more efficiently.

Status updates and expanded online features are designed to reduce repeat phone calls, shorten wait times, and lower taxpayer frustration. These improvements help taxpayers track their cases, respond on time, and avoid unnecessary delays.

TAP's advocacy also supports IRS efficiency. When taxpayers can resolve issues digitally and receive timely updates, IRS staff can spend less time answering basic inquiries and more time addressing complex cases.

Overall, TAP's efforts strengthen taxpayer rights, improve transparency, and promote access to quality service. By elevating taxpayer feedback and advocating practical solutions, the TCC helps build a more responsive, efficient, and taxpayer-focused tax administration system.

Toll-Free Phone Lines Committee

Chair

Anthony Earwood, Texas (TAP Year 3)

Vice Chair

Charles Slaney, Oregon (TAP Year 3)

Members

Vahagn Aganikian, Nevada (TAP Year 1)

Caroline Kim, Hawaii (TAP Year 1)

Alisha Payton, Washington, D.C. (TAP Year 2)

Kandace Shaw, California (TAP Year 1)

Mark Sullivan, Massachusetts (TAP Year 1)

Jantel VanOrden, Utah (TAP Year 3)

Thomas Wolf, Ohio (TAP Year 1)

IRS Program Owners

Taxpayer Services

Online Services

The Toll-Free Phone Lines Committee addresses issues to improve the services provided on the toll-free phone lines offered by the IRS.



Committee Work Scope and Recommendations

The Toll-Free Phone Lines (TFPL) Committee works with the IRS to improve the taxpayer experience when calling IRS toll-free phone lines. The committee provides input from the taxpayer's point of view and focuses on making services more efficient, responsive, and accessible.

This work supports the IRS mission to provide high-quality service to taxpayers. The committee focuses on practical ways to reduce waiting times, improve call outcomes, and help taxpayers receive accurate answers when they need them.

Committee Activities in 2025

At the start of 2025, the TFPL Committee mentored four new members. Training covered committee policies, procedures, and outreach tools used to educate taxpayers and gather feedback. Because of budget limits, all meetings and training were held virtually.

Early meetings focused on supporting the IRS Electronics Products and Services Support function. Committee members provided feedback on chatbot and live chat tools from both taxpayers and tax professional perspectives.

The committee also reviewed key parts of IRS phone operations. Taxpayers consistently reported a need for faster and more responsive phone service. The National Taxpayer Advocate has identified IRS telephone service as one of the ten [Most Serious Problems](#) facing taxpayers.

The IRS receives more than 100 million calls each year. [Prior TAS research](#) shows that IRS call volumes exceed those of other large federal agencies, including the Social Security Administration and the Department of Veterans Affairs. Expanding live chat tools may help reduce phone traffic while improving access to assistance.

In 2025, the committee identified key phone service measures and processes and developed recommendations to improve IRS phone operations.

Key Service Areas Reviewed

The TFPL Committee focused on several service areas, including:

- Improving the IRS Level of Service (LOS) measure so it better reflects the taxpayer experience;
- Reducing taxpayer wait times;
- Improving customer satisfaction surveys; and
- Adjusting programs and strategies to improve service for taxpayers and tax professionals.

The committee also held screening meetings to review customer service issues reported to the IRS. In 2025, the committee received 54 issues. Of these, 43 were closed, five were transferred to other committees, and four were selected for further research.

Highlights of Toll-Free Phone Lines Committee Projects for 2025

- **[Project 01192: Chatbot and Live Chat Technology](#)**

Live chat tools can help taxpayers and tax professionals get assistance without waiting on hold. While the IRS has long relied on phone service, it has begun expanding chatbot tools to answer common questions, guide users to IRS.gov or IRS Online Accounts, and allow taxpayers to check return status.

The committee supported expanding chatbot and live chat tools and recommended improvements such as secure access, expanded features, and more personalized assistance. These tools can help taxpayers get answers faster while easing demand on phone lines.

Of the eight recommendations submitted, four were adopted, two were already in place, and two were not adopted.

- **[Project 01199](#): Improving IRS Communication**

Taxpayers and tax professionals often interact with the IRS more than once to resolve an issue. These interactions should be consistent and easy to navigate.

The committee recommended an omnichannel approach that allows taxpayers to choose how they communicate with the IRS. These channels include:

- ▶ Tax forms and publications;
- ▶ IRS.gov;
- ▶ Toll-free phone lines;
- ▶ In-person Taxpayer Assistance Centers; and
- ▶ Written correspondence.

Improving access across these channels supports the taxpayer *rights to quality service and to be informed*.

The committee submitted five recommendations, which are under IRS review.

- **[Project 01284](#): Revise the IRS Level of Service Metrics on Telephone Lines**

The IRS uses LOS measures to evaluate phone operations. While LOS tracks how many calls are answered, it does not fully reflect the taxpayer experience.

According to the [2024 National Taxpayer Advocate Report to Congress](#), the IRS reported an 87.6% LOS during the 2024 filing season. However, only 32.1% of incoming calls were answered by a live assistor. This gap exists because disconnected or redirected calls are not included in LOS calculations.

Research shows that service measures should focus on customer satisfaction and call resolution. The committee recommended adding measures such as First Call Resolution, which the IRS does not currently track.

Clear and complete service measures can improve operations, increase transparency, and build public trust.

The TAP Joint Committee approved this project for elevation to the IRS in August 2025. A response is pending.

Other Activities and Achievements

The TFPL Committee began 2025 with ten members and divided into two subcommittees. After two members resigned, the committee merged back into one group in May 2025.

Members focused on improving services that help individuals and businesses interact with the IRS more easily. Key factors shaping the taxpayer experience include how easy it is to reach the IRS, how effectively issues are resolved, and overall satisfaction with each interaction.

During the year, TFPL members also supported other TAP projects and served on *ad hoc* committees. These efforts included:

- Training new TAP members on TAP’s mission and goals;
- Participating in focus groups with IRS advisors;
- Contributing to discussions on rural taxpayer issues and tax misinformation;
- Working with subject matter experts to identify service improvements; and
- Submitting proposals related to TAP reorganization in 2026.

Members also conducted outreach to hear directly from taxpayers and raise awareness of TAP. Outreach activities included speaking with taxpayers in local communities, presenting to civic organizations, engaging small business owners and tax professionals, and volunteering with the Service Corps of Retired Executives.

Taxpayer Impact and Benefits Due to TAP’s Advocacy Efforts

The work of the TFPL Committee delivers clear benefits to taxpayers. By advocating for better service measures, expanded chat tools, and clearer communication options, TAP helps reduce wait times, improve access to assistance, and lower taxpayer frustration.

Expanded chatbot and live chat tools are designed to reduce call volume and help taxpayers get answers more quickly. Improved service metrics, such as proposed measures for call resolution, can lead to better staffing decisions and higher-quality assistance.

TAP’s recommendations also support IRS efficiency. When taxpayers resolve issues faster and receive accurate help the first time, IRS staff can focus on complex cases rather than repeat inquiries.

Overall, TAP’s advocacy strengthens taxpayer rights, promotes transparency, and improves access to quality service. By ensuring taxpayer voices shape how phone services are measured and delivered, the TFPL Committee helps build a more responsive and taxpayer-focused tax administration system.

Outreach

Outreach Committee

Chair

Mitchell Gerstein, Pennsylvania

Members

Stacy Cloyd, Special Projects, Washington, D.C.

Ellen Dickey, Tax Forms and Publications Committee, South Dakota

Quan Doan, Taxpayer Assistance Center Improvements
Committee, California

Philip Hwang, Taxpayer Communications Committee, California

Kyle Kipple, Notices and Correspondence Committee, Oklahoma

Charles Slaney, Toll-Free Phone Lines Committee, Oregon

The focus of the
Outreach Committee
is to increase
awareness of TAP
and provide a variety
of opportunities for
members to conduct
outreach activities.



Committee Work Scope

The Outreach Committee is led by the National Vice Chair and includes the Vice Chairs from each TAP project committee. The committee supports TAP's mission by raising public awareness and encouraging taxpayer engagement.

Members share outreach activities across committees to promote teamwork and identify new opportunities. The committee works closely with Local Taxpayer Advocates (LTAs), community organizations, schools, and civic groups to connect with taxpayers and gather feedback.

The committee also works with the Internal Communications Committee to improve engagement on TAP's website, [ImproveIRS.org](https://www.improveirs.org). Members share content designed for everyday taxpayers, highlight TAP activities and volunteers, and post timely IRS updates.

Other Activities and Achievements

During the year, the Outreach Committee completed several activities to support TAP's mission, including:

- Creating the TAP Individual Outreach Plan, which helps members plan and personalize outreach efforts;
- Providing checklists and guidance to help members identify interests and build relationships with LTAs and IRS Stakeholder Partnerships, Education, and Communication (SPEC);
- Participating in tax forums, local business and government events, and stakeholder meetings;
- Sharing TAP updates through blogs, social media, and community outreach;
- Engaging the public through media contacts, event booths, and online platforms;
- Taking part in *ad hoc* IRS feedback discussions on topics such as international tax issues, Form 1040-X, Amended U.S. Individual Income Tax Return, Form 907, Agreement to Extend the Time to Bring Suit, Freedom of Information Act matters, tax misinformation, Centralized Authorization File issues, online accounts, and rural taxpayer concerns;
- Promoting TAP visibility through photos, social media posts, and community announcements; and
- Encouraging coordination across committees and supporting new outreach ideas.

Ongoing Work

The Outreach Committee encouraged all TAP members to continue outreach activities and remain active on their social media accounts during the transition period between TAP years 2025 and 2026, from December through January.

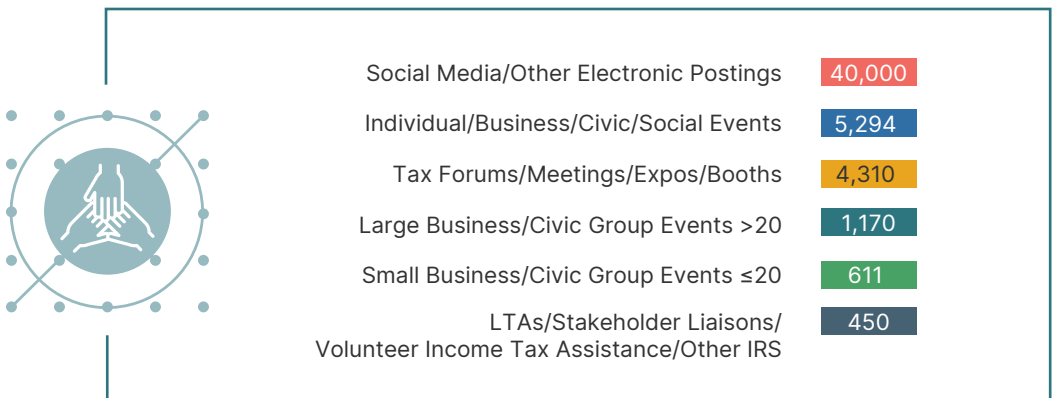
Outreach Summary

TAP members carried out a wide range of outreach activities to support TAP’s mission and raise taxpayer concerns. Members connected with taxpayers across the United States and abroad through tax forums, meetings with professional and service organizations, virtual presentations, media interactions, social media, and one-on-one conversations.

Members educated taxpayers, tax professionals, students, small business owners, veterans, and seniors about TAP’s mission, taxpayer rights, IRS resources, and common systemwide issues. They shared information, mentored businesses, and strengthened partnerships with LTAs, TAS, chambers of commerce, and community organizations.

Through newsletters, social media campaigns, problem solving events, and direct conversations, TAP members expanded public awareness of the program and reinforced TAP’s role in improving IRS processes and elevating taxpayer concerns.

Figure 5, Individuals Served Through 2025 Outreach Activities, Estimated by Potential Audience Size



Audience Descriptions:

- **Individual, Business, Civic, and Social Events:**

These include personal conversations and small gatherings, such as neighborhood events or one-on-one meetings. These interactions often result in more TAP issue submissions because of their personal nature.

- **Tax Forums, Meetings, Expos, and Booths:**

These events reach larger audiences and allow TAP members to share information by staffing booths or speaking at conferences.

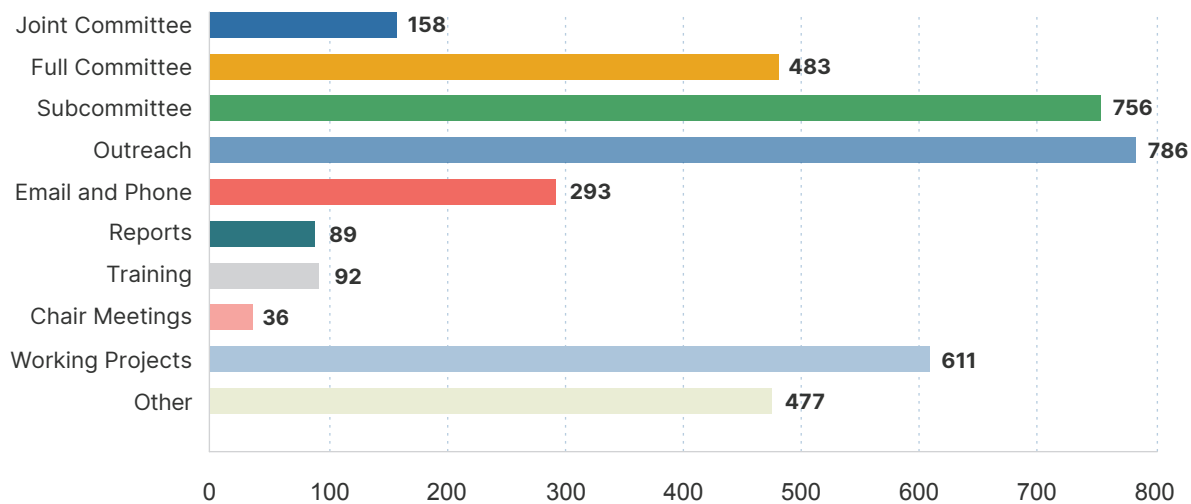
- **Small Business or Civic Groups (20 or fewer):**

These include book clubs, local boards, and small professional groups.

- Large Business or Civic Groups (more than 20):**
 These include chambers of commerce, trade groups, senior centers, nonprofit organizations, and government boards.
- LTAs, Stakeholder Liaisons, Volunteer Income Tax Assistance, and Low Income Taxpayer Clinics:**
 TAP members partner with these stakeholders to listen to taxpayer concerns, give presentations, and participate in meetings.
- Social Media and Electronic Postings:**
 Members use social media and electronic newsletters to share TAP information and identify emerging taxpayer issues. While mostly one-way communication, these efforts reach the largest audience and require fewer volunteer hours.

Annual Summary of TAP Member Activity

Figure 6, 2025 Reported Hours Per Activity Reports



**Totals are rounded to the nearest whole number.*

Activity Descriptions:



Joint Committee

Governs TAP and sets priorities.



Full Committee and Subcommittee

Reviews issues, develops recommendations, and conducts quality reviews.



Outreach

Listens to taxpayers and identifies issues to improve IRS service.



Email and Phone

Provides communications between members outside of meetings.



Reports

Completes required activity and project reports.



Training

Educates new and current members on taxpayer issues.



Chair Meetings

Coordinates activities between committee leaders.



Working Projects

Research, discusses projects, and drafts recommendations.

Taxpayer Impact and Benefits Due to TAP's Advocacy Efforts

The Outreach Committee's work delivers benefits to taxpayers. In 2025, TAP outreach reached more than 50,000 individuals through in-person events, professional meetings, and digital platforms. Outreach remains a critical part of TAP's mission by connecting taxpayers to the federal tax system and ensuring their experiences and concerns are heard. These efforts increased awareness of taxpayer rights, IRS resources, and opportunities for taxpayers to share concerns.

Direct, one-on-one outreach continues to generate a high number of grassroots issue submissions, allowing TAP to identify systemwide problems early. By elevating these issues, TAP helps reduce confusion, prevent repeat problems, and improve IRS services before issues affect larger groups of taxpayers.

Digital outreach, including social media and electronic newsletters, allows TAP to reach tens of thousands of taxpayers efficiently. This approach helps spread accurate information quickly while using fewer volunteer hours.

Overall, TAP's outreach efforts strengthen taxpayer engagement, expand access to information, and ensure that taxpayer voices guide improvements to IRS processes. These outcomes support fairness, transparency, and access to quality service across the tax system.

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