

2026 Current Fiscal Year Report: IRS Taxpayer Advocacy Panel

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1. Department or Agency	2. Fiscal Year
Department of the Treasury	2026
3. Committee or Subcommittee	3b. GSA Committee No.
IRS Taxpayer Advocacy Panel	5217

4. Is this New During Fiscal Year?	5. Current Charter	6. Expected Renewal Date	7. Expected Term Date
No	02/12/2024	02/12/2026	

8a. Was Terminated During Fiscal Year?	8b. Specific Termination Authority	8c. Actual Term Date
No		

9. Agency Recommendation for Next Fiscal Year	10a. Legislation Req to Terminate?	10b. Legislation Pending?
Continue	No	Not Applicable

11. Establishment Authority Agency Authority

12. Specific Establishment Authority	13. Effective Date	14. Committee Type	14c. Presidential?
Agency Decision	10/10/1997	Continuing	No

15. Description of Committee Non Scientific Program Advisory Board

16a. Total Number of Reports No Reports for this Fiscal Year

17a. Open 1 **17b. Closed** 0 **17c. Partially Closed** 0 **Other Activities** 0 **17d. Total** 1

Meetings and Dates

Purpose	Start	End
Joint Committee Monthly meeting	11/25/2025	- 11/25/2025

Number of Committee Meetings Listed: 1

	Current FY	Next FY
18a(1). Personnel Pmts to Non-Federal Members	\$0.00	\$0.00

18a(2). Personnel Pmts to Federal Members	\$0.00	\$0.00
18a(3). Personnel Pmts to Federal Staff	\$2,738,109.00	\$1,489,066.19
18a(4). Personnel Pmts to Non-Member Consultants	\$0.00	\$0.00
18b(1). Travel and Per Diem to Non-Federal Members	\$381.00	\$142,125.00
18b(2). Travel and Per Diem to Federal Members	\$0.00	\$0.00
18b(3). Travel and Per Diem to Federal Staff	\$2,691.00	\$11,295.00
18b(4). Travel and Per Diem to Non-member Consultants	\$0.00	\$0.00
18c. Administrative Costs (FRNs, contractor support, In-person/hybrid/virtual meetings)	\$0.00	\$0.00
18d. Other (all other funds not captured by any other cost category)	\$183.00	\$0.00
18e. Total Costs	\$2,741,364.00	\$1,642,486.19
19. Federal Staff Support Years (FTE)	13.00	8.00

20a. How does the Committee accomplish its purpose?

The mission of the Taxpayer Advocacy Panel (TAP) is to listen to taxpayers, identify taxpayers' issues and make suggestions for improving IRS service and customer satisfaction. The TAP works with the Taxpayer Advocate Service (TAS) and the IRS operating divisions such as Taxpayers

Services and Small Business/Self Employed to identify strategic initiatives, products, or services that need or will benefit from citizen input. The operating divisions utilize TAP to gain pre-decisional input on products, services or strategic initiatives or key program changes that impact taxpayers. The TAP works on topical projects and identifies and analyzes grass-root level issues received from taxpayers and elevates them to the IRS with recommendations for improvement. The focus of the TAP is identifying and working on service-wide issues. This aligns with the modernized IRS organization, which has moved to a more service-wide program focus. The TAP solicited and received direct taxpayer input through their committee web site, dedicated toll-free telephone line, member outreach and open meetings. The TAP has direct access to IRS operating divisions and the National Taxpayer Advocate. IRS liaisons serve as the TAP's link to the Operating Divisions.

20b. How does the Committee balance its membership?

The Panel is demographically balanced with representation from each state, the District of Columbia, Puerto Rico and internationally. Recruitment strategies are designed to attract a diverse population. Efforts are made to balance the Panel by gender, ethnicity, socio-economic status and occupations ensuring representation from both wage earners and those who are self-employed. In an effort to maintain this balance and to ensure continuity, Panel members are appointed to staggered three-year terms with approximately one-third of the members being replaced annually.

20c. How frequent and relevant are the

Committee Meetings?

Frequency: The Panel committees meet monthly via conference call and/or virtual meeting. In addition, each committee has one face-to-face meeting annually, budget permitting. Relevance: Since there is a continuing need for taxpayer input on improving IRS service and customer satisfaction, the Panel serves as an advisory body to the IRS. As mentioned previously, the Panel provides a citizen voice regarding tax administration. The members have provided valuable input on a variety of issues facing the IRS such as Taxpayer Experience, IRS Future State, Taxpayer First Act, Taxpayer Assistance Centers, Toll-Free assistance, online options, U.S taxpayers living abroad, various tax forms and publications and IRS Notices and Correspondence.

20d. Why can't the advice or information this committee provides be obtained elsewhere?

The Panel is composed of citizens from all walks of life, geographically and demographically diverse, and each state has at least one representative. There are other groups such as tax attorneys; accountants and enrolled agents that are able to communicate with the IRS through their professional associations or other advisory committees. These groups provide valuable input and insight to tax administration but they are one perspective. The average citizen does not have a collective voice to communicate with the IRS. The Taxpayer Advocacy Panel fills that void. The Panel is structured so that individual panel members can raise grassroots issues from citizens to the IRS. Panel members are also part of subcommittees working with various IRS operating divisions to address problems that affect the average taxpayer. Some of the issues being

addressed by these subcommittees are, Taxpayer Assistance Centers, Forms & Publications, Notices, Toll-Free lines, and Taxpayer Communications. The perspective these citizens bring could not be gained through any other means and is essential to improving IRS products and services and reducing the burden for America's taxpayers.

20e. Why is it necessary to close and/or partially closed committee meetings?

N/A.

21. Remarks

The mission of the Taxpayer Advocacy Panel (TAP) is to listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The Panel is composed of citizens from all walks of life, demographically diverse with each state, the District of Columbia and the Territory of Puerto Rico having at least one representative. Beginning with the start of TAP 2012 year, the panel was divided into six Project Committees (subcommittees) working with IRS program owners on specific issues that potentially affect all taxpayers. The projects were jointly identified by the IRS operating divisions based on strategic objectives and the TAP Joint Committee based on grass-roots issues. The recommendations that arise from the subcommittees must be voted on and accepted by the Joint Committee before being submitted to the IRS. The Project Committees are:

- Taxpayer Communications Committee
- Notices and Correspondence Committee
- Tax Forms and Publications Committee
- Taxpayer Assistance Centers Committee
- Toll Free Phone Line Committee
- Special Projects Committee

The Chairs of each committee along with the TAP

Chair and Vice-Chair make up the TAP Joint Committee which acts on behalf of all TAP members to advance the TAP mission. TAP will continue to operate using the six subcommittees, which report to the Joint Committee.

Designated Federal Officer

Saul Hernandez Director, Taxpayer Advocacy Panel

Narrative Description

The TAP supports the mission of providing America's taxpayers with top quality service and helping them understand and meet their tax responsibilities by providing a taxpayer perspective to the IRS on critical tax administration programs. It does this by submitting recommendations to the IRS to address grass-root issues received from taxpayers. Prior to submission issues are prioritized, researched, documented and ultimately raised to the program owners for consideration. TAP members also work with IRS program owners on assigned tasks or projects and present recommendations for consideration. These processes directly support the mission and strategic plan of the IRS. The committee's operating procedures changed for the 2012 TAP year with the elimination of Area committees working individual issues.

What are the most significant program outcomes associated with this committee?

Checked if Applies

- Improvements to health or safety
- Trust in government
- Major policy changes
- Advance in scientific research
- Effective grant making
- Improved service delivery
- Increased customer satisfaction

- Implementation of laws or regulatory requirements
- Other

Outcome Comments

NA

What are the cost savings associated with this committee?

Checked if Applies

- None
- Unable to Determine
- Under \$100,000
- \$100,000 - \$500,000
- \$500,001 - \$1,000,000
- \$1,000,001 - \$5,000,000
- \$5,000,001 - \$10,000,000
- Over \$10,000,000
- Cost Savings Other

Cost Savings Comments

While actual dollar savings have not been determined, the program places emphasis on improving customer service, increasing satisfaction, and reducing taxpayer burden. The TAP recommendations encourage the IRS to take actions to improve these areas in the most cost efficient manner. While cost savings for taxpayers or the government is not a concrete figure, we continue to explore measures to assess the value of the panel's recommendations to the IRS and taxpayers.

What is the approximate Number of recommendations produced by this committee for the life of the committee?

3,549

Number of Recommendations Comments

For recommendation purposes the TAP operates on a calendar year ending in December, not a fiscal year. Since the 2025 TAP year is not complete when the FACA database reporting for FY 2025 is due, this report includes recommendations through December 2024, which is the most current TAP year data available. This is consistent with the TAP Annual Report for 2024 which is the last report available at the time the FACA reports are closed for FY 2025. From its creation in 2002, TAP has forwarded a total of 3549

recommendations to the IRS. The IRS seriously considers the TAP recommendations, however at times it is limited in its ability to implement them due to the cost of implementation, legislative or regulatory restrictions, a difference on philosophy or the honest trade-off between easing the taxpayer's burden to understand and meet their tax responsibilities while efficiently collecting the proper tax revenues owed. Information on these recommendations is contained in the TAP Annual Reports. You can find the detailed reports of TAP's accomplishments on the TAP website.

What is the approximate Percentage of these recommendations that have been or will be Fully implemented by the agency?

23%

% of Recommendations Fully Implemented Comments

This calculation includes responses from IRS indicating the recommendation has been accepted or implemented. Until 2011 the TAP did not have a system in place to follow up on the recommendations accepted or partially accepted by the IRS to determine if they were implemented. The majority of the accepted recommendations were elevated to the IRS from Area committees via the formal recommendation elevation process. Note: Project committees provide input from TAP members to IRS program owners on projects, products or services assigned to the committee. This process provides immediate input to the IRS for consideration. Since TAP may be one of many stakeholders, IRS often considered TAP's recommendations without providing a formal acceptance or rejection. Approximately 25 percent of TAP's recommendations would fall into this category in which TAP's recommendations were considered by the IRS but a determination of the outcome attributed to the TAP recommendation is not known.

What is the approximate Percentage of these recommendations that have been or will be Partially implemented by the agency?

9%

% of Recommendations Partially Implemented Comments

This calculation includes responses from the IRS indicating the recommendation has been partially accepted. This includes recommendations consisting of more than one suggestion of which not all were accepted. As stated regarding the percentage of recommendations fully implemented, the ultimate determination of the outcome attributed to the TAP recommendation may not be known for all TAP recommendations.

Does the agency provide the committee with feedback regarding actions taken to implement recommendations or advice offered?

Yes No Not Applicable

Agency Feedback Comments

The agency continues to provide feedback through both oral and written communications. In 2010 the TAP added response comments and accepted/rejected fields to the TAP Recommendation Referral Form to make it easier for the IRS to provide feedback on TAP recommendations.

What other actions has the agency taken as a result of the committee's advice or recommendation?

	Checked if Applies
Reorganized Priorities	<input checked="" type="checkbox"/>
Reallocated resources	<input checked="" type="checkbox"/>
Issued new regulation	<input checked="" type="checkbox"/>
Proposed legislation	<input type="checkbox"/>
Approved grants or other payments	<input type="checkbox"/>
Other	<input checked="" type="checkbox"/>

Action Comments

The agency has taken action based on input and recommendations from the TAP in various ways. Most of the IRS actions taken in response to TAP's recommendations relate to improved tax products, forms, publications, notices and correspondence.

Is the Committee engaged in the review of applications for grants?

No

Grant Review Comments

NA

How is access provided to the information for the Committee's documentation?

	Checked if Applies
Contact DFO	<input checked="" type="checkbox"/>
Online Agency Web Site	<input checked="" type="checkbox"/>
Online Committee Web Site	<input checked="" type="checkbox"/>
Online GSA FACA Web Site	<input checked="" type="checkbox"/>
Publications	<input checked="" type="checkbox"/>
Other	<input checked="" type="checkbox"/>

Access Comments

Toll-Free phone line 1-888-912-1227