

nationality Rwanda; Gender Male (individual) [DRCONGO].

Designated pursuant to section 1(a)(ii)(E) of E.O. 13413, as amended, for being a leader of an entity, including any armed group, that is or whose members are responsible for or complicit in, or who have engaged in, directly or indirectly, actions or policies that threaten the peace, security, or stability of the DRC.

3. MUGANGA, Mubarakh (a.k.a. "MK MUBARKH"), Rugando, Kigali, Rwanda; DOB 26 Jun 1967; POB Kampala, Uganda; nationality Rwanda; Gender Male; Passport PD100862 (Rwanda) expires 19 Aug 2026; National ID No. 1196780016764179 (Rwanda) (individual) [DRCONGO].

Designated pursuant to section 1(a)(ii)(E) of E.O. 13413, as amended, for being a leader of an entity, including any armed group, that is or whose members are responsible for or complicit in, or who have engaged in, directly or indirectly, actions or policies that threaten the peace, security, or stability of the DRC.

4. NYAKARUNDI, Vincent, Kigali, Rwanda; DOB 05 Nov 1969; POB Cikitoke, Burundi; nationality Rwanda; Gender Male (individual) [DRCONGO].

Designated pursuant to section 1(a)(ii)(E) of E.O. 13413, as amended, for being a leader of an entity, including any armed group, that is or whose members are responsible for or complicit in, or who have engaged in, directly or indirectly, actions or policies that threaten the peace, security, or stability of the DRC.

Entity

1. RWANDA DEFENCE FORCE (a.k.a. "RDF"), Ministry of Defence, KG 1 Roundabout, Kigali, Rwanda; website <https://www.mod.gov.rw/rdf/overview>; Organization Established Date Jul 2002; Organization Type: Defense activities; Target Type Government Entity [DRCONGO].

Designated pursuant to section 1(a)(ii)(C)(1) and section 1(a)(ii)(F)(ii) of E.O. 13413, as amended, for being responsible for or complicit in, or having engaged in, directly or indirectly, actions or policies that threaten the peace, security, or stability of the DRC, and for having materially assisted, sponsored, or provided financial, material, logistical, or technological support for, or goods or services in support of M23, a person whose property and interests in property are blocked pursuant to E.O. 13413, as amended.

(Authority: E.O. 13413, as amended.)

Bradley T. Smith,

Director, Office of Foreign Assets Control.

[FR Doc. 2026-04349 Filed 3-4-26; 8:45 am]

BILLING CODE 4810-AL-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Reestablishment of the Taxpayer Advocacy Panel

AGENCY: Internal Revenue Service, Department of the Treasury.

ACTION: Notice of re-establishment of the Taxpayer Advocacy Panel (TAP).

SUMMARY: The Treasury Department has determined that it is in the public interest to reestablish the Taxpayer Advocacy Panel (TAP) and the Internal Revenue Service's Chief Executive Officer approved the TAP Public Interest Determination statement. A Charter for the TAP has been prepared and will be filed no earlier than 7 days following the date of publication of this notice.

FOR FURTHER INFORMATION CONTACT: Saul Hernandez, Taxpayer Advocacy Panel Acting Director, at TaxpayerAdvocacyPanel@irs.gov.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 8(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. 1008, that the Taxpayer Advisory Panel will be re-established for an additional two years beginning on the date that the charter is filed.

Public Interest Determination

The Taxpayer Advocacy Panel (TAP) is a federal advisory committee operating per the terms of the Federal Advisory Committee Act (FACA). Under the Act, no advisory committee may conduct any meeting in the absence of a charter being properly filed by the Committee Management Officer. See Federal Management Regulation, 41 CFR 102-3.70.

TAP was established in 2002 and increases opportunities for U.S. taxpayers to communicate with the IRS. TAP is made up of a cross-section of the taxpaying public with at least one member from each state, the District of Columbia and Puerto Rico, in addition to one member representing international taxpayers. TAP is composed of approximately 75 member volunteers who help the IRS improve its services by performing grassroots outreach activities by which TAP members identify taxpayer issues.

(1) *Annual budget and expected costs broken into:*

(i) *Federal personnel (based on full-time equivalent (FTE) usage basis) and other Federal internal costs:* \$1,489,066.

(ii) Proposed payments to members and number of members: 75 members. TAP does not have any proposed payments to members.

(iii) Reimbursable costs: \$142,125. Typically, at the beginning of the TAP year, the TAP staff coordinate and deliver an all-TAP Member Business Meeting that's held in the IRS Headquarters, Washington, DC The cost represents two travel days and three days of covering topics, such as:

- National Taxpayer Advocate Forum
- Introductions and partnerships with the various IRS operating divisions liaisons
- TAP outreach training, social media training
- Identifying and developing grassroots projects to improve IRS service and customer satisfaction

(2) *If applicable, the total dollar value of grants expected to be recommended during the fiscal year:* Not applicable to TAP.

(3) *Criteria for selecting members to ensure the committee has the necessary expertise and fairly balanced membership:* The TAP provides citizen volunteers from across the country the opportunity to participate in the federal tax administration system. 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 units. The TAP shall also serve as a focus group to provide suggestions and/or recommendations directly to IRS management on IRS strategic initiatives. TAP membership includes geographically and demographically varied citizen volunteers reflecting the make-up of the U.S. taxpayer population they represent. In addition, the IRS considers whether a candidate is a tax professional during the selection process to ensure the committee is not made up entirely of tax professionals. In making selection recommendations, consideration is given for location to ensure all segments of the population are adequately represented on the TAP.

(4) *List of all other Federal advisory committees of the agency:*

- Art Advisory Panel of the Commissioner of Internal Revenue
- Electronic Tax Administration Advisory Committee
- Internal Revenue Service Advisory Council

(5) *Justification that the information or advice provided by the Federal advisory committee is not available from another Federal advisory committee, another Federal Government source or any other more cost-effective and less burdensome source:* The TAP directly supports the administration's priority of modernizing the IRS into a more service-wide, taxpayer-focused organization by serving as a trusted and credible grassroots' voice of the taxpayer. TAP's mission is to actively listen to taxpayers, identify systemic and emerging issues, and provide well-informed recommendations to improve IRS service and customer satisfaction. In essence, the TAP volunteers from cross-sections of the public are ambassadors on behalf of the IRS. For example, since 2023, they've dedicated more than 4,600 hours. The TAP works collaboratively with the Taxpayer Advocate Service (TAS) and IRS operating divisions including Taxpayer Services and Small Business/Self-Employed. TAP provides early, pre-decisional citizen input on strategic initiatives, programs, products, services, and key policy or operational changes that affect taxpayers. Through grassroots outreach, open meetings, a dedicated toll-free line, committee websites, and member engagement, TAP solicits, analyzes, and validates real-world taxpayer experiences nationwide. These service-wide issues are elevated through formal channels to IRS leadership, including direct access to operating divisions and the National Taxpayer Advocate, with actionable recommendations for improvement. This ongoing collaboration ensures taxpayer perspectives are meaningfully incorporated into IRS decision-making, strengthening agency programs, enhancing transparency, and improving outcomes for taxpayers across the nation.

The TAP fulfills the requirements of 41 CFR 102-3.60 because its functions require a unique, independent structure for obtaining nationwide grassroots taxpayer input that cannot be replicated through other means. Established by the Department of the Treasury in 2002 and operating under the Federal Advisory Committee Act, TAP ensures that taxpayer advice and recommendations are objective, transparent, and accessible to the public while remaining accountable to Treasury, the IRS, and the National Taxpayer Advocate. Supported administratively by the Taxpayer Advocate Service, TAP is composed of private citizen volunteers, not IRS employees, who bring real-world experiences and community-based perspectives that internal

processes cannot provide. With up to 75 members, including at least one representative and alternate from each state, Washington, DC, Puerto Rico, and a member representing U.S. taxpayers living and working abroad, TAP reflects broad geographic, demographic, and taxpayer diversity, including underserved populations. Through structured dialogue, challenge of assumptions, and consensus-based recommendations, TAP elevates taxpayer insights into IRS programs, processes, and potential enhancements. Ongoing annual recruitment and member rotation ensure fresh perspectives and sustained credibility. This independent, nationwide, citizen-driven model enables the IRS to hear directly from taxpayers in a way no other advisory mechanism can, making TAP essential to effective, inclusive, and responsive tax administration.

(6) *If the justification relates to a renewal, a summary of the previous accomplishments of the committee and the reasons it needs to continue:* The TAP is an essential corporate asset and needs to be further leveraged amongst the IRS business units when exploring, developing and implementing improvements to customer service that ultimately impact customer satisfaction. TAP's continuation is a key public-centered component to the conducting of IRS business because it provides a structured, credible, and continuous avenue for incorporating the voice of the average taxpayer into IRS decision-making something that cannot be achieved effectively through internal or ad hoc processes. Composed of citizen volunteers from all walks of life, with representation across the US, TAP fills a critical gap by giving everyday taxpayers a collective voice that complements, but is distinct from, the perspectives offered by tax professionals and industry groups. Through grassroots engagement, individual panel members elevate real-life taxpayer experiences and concerns directly to the IRS, while subcommittees work closely with IRS operating divisions on service-wide issues such as Taxpayer Assistance Centers, forms and publications, notices, toll-free lines, and taxpayer communications. This unique citizen perspective cannot be replicated through any other channel and is vital to improving IRS products, services, and procedures while reducing burden on taxpayers. By identifying issues early and providing practical, taxpayer-centered recommendations, TAP helps the IRS avoid costly rework, improve clarity and usability, and strengthen voluntary compliance. In turn, this

collaboration builds public trust by demonstrating the IRS's commitment to listening to taxpayers and continuously improving customer service, which is foundational to effective tax administration.

The TAP serves the public interest by providing an independent, transparent, and structured forum through which taxpayers can directly influence how IRS programs and services are designed and delivered. Composed of dedicated volunteers from across the country, including an international member, TAP supports the IRS mission of delivering top-quality service and helping taxpayers understand and meet their tax responsibilities by elevating grassroots issues and offering practical, taxpayer-centered recommendations. TAP members prioritize, research, document, and submit referrals to IRS program owners and collaborate on assigned projects, ensuring real-world taxpayer perspectives are incorporated into critical tax administration decisions. TAP has submitted more than 3,000 recommendations from grassroots taxpayers, which is a remarkable record for a volunteer advisory panel.

In 2024, TAP submitted 37 referrals with 380 recommendations, and in 2025, members submitted 20 referrals with 188 recommendations. Our members have conducted over 1,300 outreach activities and have dedicated over 8,000 hours of their personal time reaching over 150,000 taxpayers from December 2023 through November 2025.

Recently, the Government of Accountability Office (GAO) requested that our TAP members be part of a focus group related to in-person services provided by the IRS. The focus group is part of an open audit with the IRS Taxpayer Services division. Questions being asked of our members are shared below.

What are the challenges, if any, associated with IRS's in-person services?

What suggestions, if any, would you offer to improve the quality of IRS's in-person services?

What factors do you think are most important for IRS to consider in making decisions about the future of in-person services, including where they are located and what types of services are offered?

Some of the TAP notable accomplishments include:

- Involved in evaluating the clarity and accuracy of public facing tax product Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments. The committee determined the form, and instructions

did not effectively communicate complex guidance. The recommendations submitted in this referral to the IRS provided clarity, readability as it relates to public understanding, and reduction of burden.

- Procedural changes to the way the IRS handles 3rd party authorization and verification of taxpayers in with identity issues.

- Completely re-wrote the Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.

- Members were asked to participate in an IRS Taxpayer First focus group on the topic of service. The members

influenced a process change within the IRS tollfree lines by introducing call back technology.

- Produced substantive recommendations to clarify taxpayer rights related to Form 8821.

- The members' advocacy led to influencing asynchronous communication options, and contributions to clearer installment agreement notices that strengthened taxpayers' understanding of their right to appeal.

These outcomes would not be possible without TAP's existence. By representing diverse, real-life taxpayer

experiences and elevating them to IRS leadership, TAP enhances fairness, transparency, government efficiency, and customer service—strengthening public trust and voluntary compliance, which are foundational to an effective and credible tax system.

Saul Hernandez,

*Acting Director, Taxpayer Advocacy Panel
Program Office.*

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