



Annual Report 2008



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The Taxpayer Advocacy Panel (TAP) was established to serve as an advisory body to the Secretary of the Treasury, the Commissioner of Internal Revenue, the National Taxpayer Advocate, and IRS Operating Division Commissioners, to improve IRS service and customer satisfaction.

TAP MISSION

The Taxpayer Advocacy Panel listens to taxpayers, identifies taxpayers' issues, and makes recommendations for improving IRS service and customer satisfaction.

TAP VISION

Citizen Volunteers Valued for Improving IRS Services.

June 25, 2009

To: Timothy F. Geithner
Secretary of the Treasury

Douglas Shulman
Commissioner of Internal Revenue

Nina E. Olson
National Taxpayer Advocate



Subject: 2008 TAP Annual Report

2008 was another outstanding year for the Taxpayer Advocacy Panel (TAP). The 2008 Panel consisted of 99 citizen volunteers. The TAP team worked tirelessly to interface with the taxpaying public, identified issues and concerns taxpayers face in complying with their tax obligations, and developed and submitted 112 recommendations to the Internal Revenue Service. We acknowledge the Department of the Treasury, the Internal Revenue Service, and the Taxpayer Advocate Service for their support and partnership in working towards improved IRS service and taxpayer satisfaction.

This annual report highlights key activities of the Panel including:

- Outreach to the taxpaying public and service as a listening post for the IRS.
- Developed 25 recommendations to the IRS based on taxpayer issues and feedback.
- Completed 86 projects at the request and direction of the IRS.
- Completed a two-year project to assess Taxpayer Assistance Center (TAC) performance and developed recommendations for efficiency improvements, better taxpayer client service, and improved tax preparation services at the 401 TAC facilities.
- Completed a Special Project dealing with Cancellation of Debt which is a growing concern in the current economic environment.
- Teamed with the IRS on a number of special events including Town Hall meetings, Tax Forums, Earned Income Tax Credit Awareness Days, and the development of improved IRS tax preparation software (TaxWise) and training documentation.

The TAP volunteer team represents all 50 states, the District of Columbia, and Puerto Rico. Volunteers serve a three-year term with approximately one-third replaced each year with new volunteers. Recruitment in April identified more than 600 candidates for the 35 new positions enabling TAP to continue to be a diversified and enthusiastic group of volunteers.

We believe that 2009 and beyond will continue to provide challenges to America's taxpaying public "to understand and meet their tax responsibilities". The Taxpayer Advocacy Panel serves as an independent advisory committee under the Federal Advisory Committee Act of 1972 to provide advice and assistance to the Internal Revenue Service. The 2009 TAP team is already hard at work and is producing new recommendations to the IRS. We appreciate the opportunity to participate in the IRS decision-making process.

Henry A. Mosler
2008 TAP Chair



TAP 2008 and 2009 Leaders, December 2008, Washington, DC. Pictured left to right MJ Lee, 2008 TAP Vice-Chair; Henry Mosler, 2008 TAP Chair; Shawn Collins, Acting TAP Director; Charles Davidson, 2009 TAP Chair; Kenneth Wright, 2009 TAP Vice-Chair.

2008 TAP ANNUAL REPORT

Introduction

The Taxpayer Advocacy Panel (TAP) was created by the Department of the Treasury in 2002 in response to a review of IRS advisory committees. The TAP's predecessor, the Citizen Advocacy Panel operated in 10 states. In 2002, Treasury recommended a nationwide expansion of the Citizen Advocacy Panel based on the contributions of the earlier panel, and the organization was renamed as the Taxpayer Advocacy Panel. The TAP is constituted as an independent advisory committee and operates under the ground rules defined by the Federal Advisory Committee Act (FACA) to ensure that advice by advisory committees is objective and accessible to the public.

The Department of the Treasury, IRS, and National Taxpayer Advocate (NTA) oversee TAP. The Taxpayer Advocate Service (TAS) provides funding and technical, administrative, and clerical support essential to accomplish TAP's objectives.

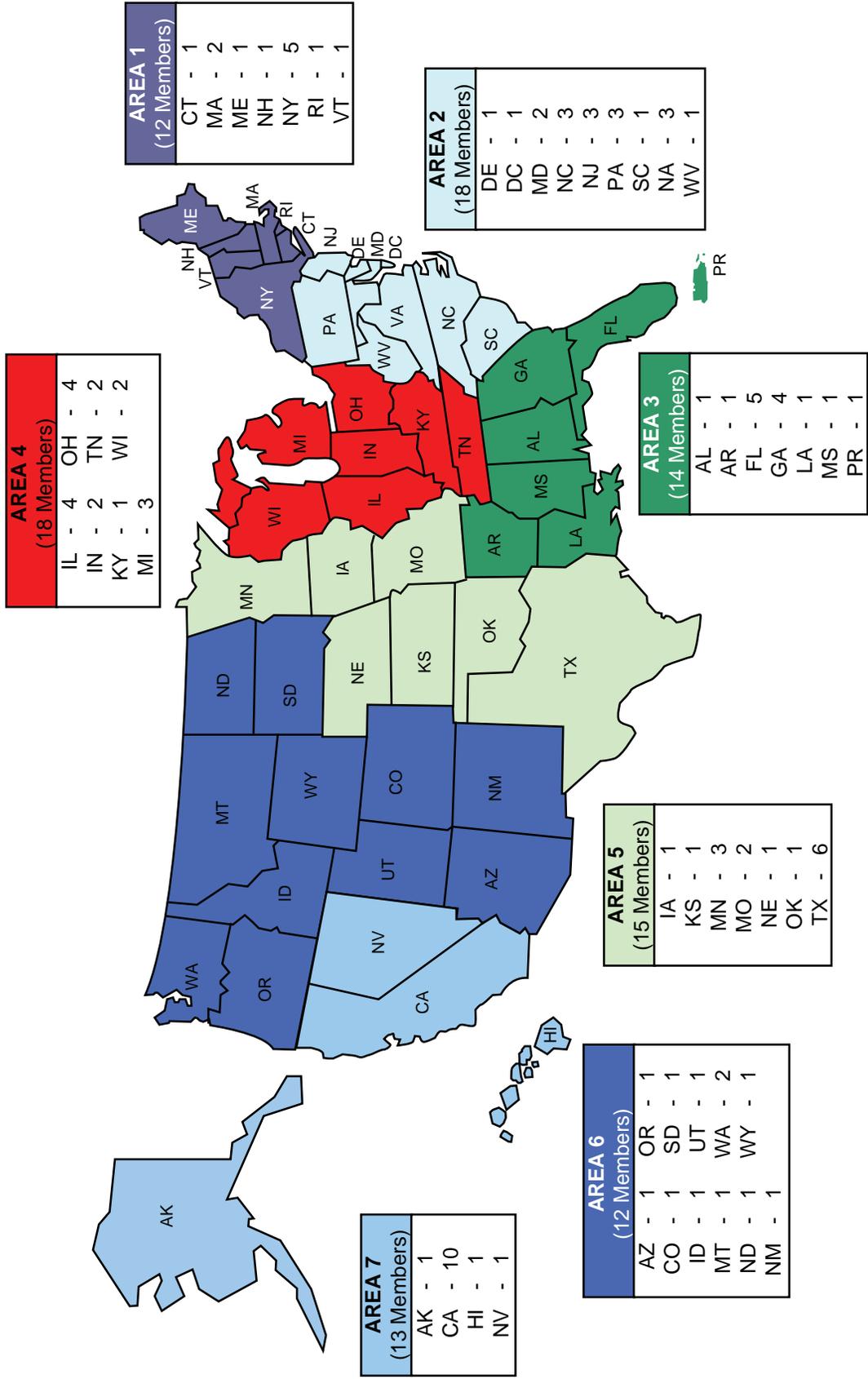
TAP members represent all 50 states, the District of Columbia, and Puerto Rico. The panel consists of approximately 100 citizen taxpayers. The Secretary of Treasury appoints each TAP member for a three-year term. Approximately one-third of the panel rotates off each year and is replaced by new panel members. The new member TAP recruitment program takes place in the spring of each year. Further information on the recruitment process is available at: www.improveirs.org.

TAP members represent diverse experiences, training, backgrounds, and interests. They are full-time employees working for both the public and private sectors, retirees, volunteers with other organizations, including AARP/TCE and VITA, immigrants who want to help their new nation, fathers, mothers, grandparents, and, generally, citizens who care about the United States and want to help make it a better place to live and work. A listing of 2008 TAP members can be found in Appendix A of this report.

TAP Objectives and Scope

The TAP provides a taxpayer perspective on critical tax administrative programs and help to identify "grass roots" tax issues. The TAP provides listening opportunities for independent taxpayer comments and suggestions regarding IRS service and customer satisfaction, and have direct access to the appropriate operating divisions. The TAP focus is primarily on issues that fall within the jurisdiction of the Wage & Investment and Small Business/Self-Employed operating divisions.

TAP Geographic Area Committee Map 2008



TAP Panel Member Responsibilities

Each TAP member has the following responsibilities:

- Participate on one of seven Area Committees which are geographically based. TAP panel members represent their home states. The Area Committees identify taxpayer concerns, research the issues and improvement opportunities with the IRS, and elevate recommendations to IRS management. Area Committees operate in a bottom-up fashion, focusing on taxpayer issues and concerns.
- Participate on one of seven Issue Committees. The Issue Committees are directed by IRS program owners who define the scope of work for the Issue Committees. The Issue Committees work the projects, develop project recommendations, and forward these recommendations to IRS management. Issue Committees operate in a top-down fashion focusing on IRS issues and project support requests.
- Conduct individual outreach activities with the taxpaying public and paid preparers to identify grassroots taxpayer issues and serve as listening posts for the IRS.
- Participate in team events with the various departments of the IRS to interface with the taxpaying public including: Town Hall meetings, Tax Preparer forums, and TAS outreach events.
- Attend the December one-week annual TAP meeting in Washington, D.C.
- Attend one, three-day Area Committee meeting and one, three-day Issue Committee meeting. Both are generally held in the first half of the year.
- Participate in monthly telephone conferences with team members from the Area and Issue Committees to address and work on program issues and assignments.
- Participate in additional special project events associated with Area and Issue Committee assignments.

All of this volunteer work can typically require 300 to 500-plus hours per year for panel volunteers. Additional time is required for TAP members in team leadership positions.

Outreach: How TAP Listens To Taxpayers

During 2008, TAP members reached out to tell the TAP story to a wide variety of individual taxpayers and organizations both large and small. These outreach events were also used to identify taxpayer issues and concerns with the IRS. The key objective of the TAP outreach program is to identify issues that can impact a large group of taxpayers and which can be addressed by work process improvement opportunities and improved forms and documents in the IRS.

Taxpayers with issues requiring legislative action are referred to their local Congressional representatives. Individuals with specific issues dealing with their own tax returns are referred directly to the IRS or the Taxpayer Advocate Service.

The following table gives a broad brush overview of the various outreach activities conducted by TAP members in 2008. Outreach events ranged from individual one-on-one events to large public meetings and mass media events which reached hundreds and thousands of the taxpaying public simultaneously. During 2008, TAP participated in more than 1,700 outreach events and interacted with more than 3 million members of the taxpaying public.

Outreach Event	Number of Events	Estimated Total Audience
One-on-one contacts	1,063	8,703
Speeches and presentations	306	410,271
Seminars	83	9,312
Media Articles	73	1,753,454
Media Interviews	45	937,109
Correspondence	42	2,161
Fairs and Expo booths	35	10,370
Forums	17	5,424
Internet	13	28,063
EITC Awareness Day	10	682
Tax Forums	5	4,200
TAP/TAS Town Hall Events	3	227
Other	6	50
Total	1,701	3,170,026

2008 Outreach Efforts

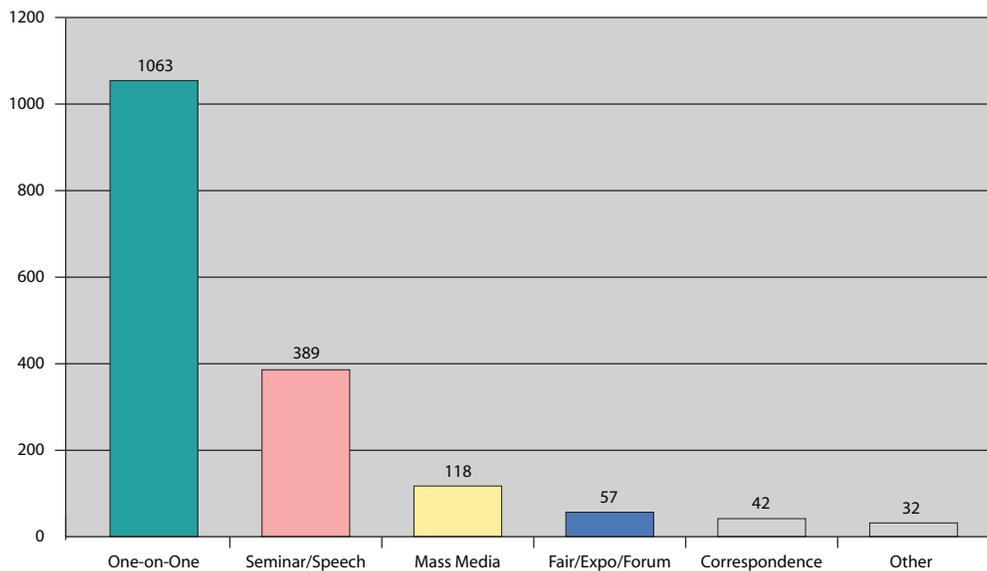


Figure 1. Summary of Outreach Efforts by TAP Members During Calendar Year 2008.

2008 TAP AREA AND ISSUE COMMITTEE ACCOMPLISHMENTS

TAP Area and Issue Committee Organization

The seven **TAP Area Committees** are charged with soliciting feedback from the taxpaying public on experiences and improvement opportunities for the IRS. The Area Committees review this input, identify the most promising opportunities, do the necessary research on the taxpayer issues, and make appropriate recommendations to the IRS. This work process is a bottom up process driven by the taxpaying public.

The TAP Area Committees are organized by seven regions in the United States and have 12 – 18 TAP members per committee. The TAP map shown earlier provides additional detail on Area Committee geographic structure.

The scope of work for the seven **TAP Issue Committees** in 2008 is as follows: Six of the seven TAP Issue Committees work on projects defined by IRS program executives. The Issue Committees work with the IRS to define problems and then develop project recommendations to address the topics identified by the IRS. This work process is a top down process directed by the IRS management. The IRS values TAP input on IRS-defined projects as TAP members bring a variety of backgrounds and thinking which can lead to fresh approaches which may not be apparent to the internal IRS organization.

The seventh TAP Issue Committee (Communications) works on internal TAP communication opportunities including member feedback, TAP work processes (The TAP Handbook), TAP web products (improveIRS.org and TAPSpace), and TAP documentation standards.

The seven Issue Committees are drawn from members throughout the United States with no geographic structure. The seven Issue Committees have 12-18 TAP members per committee. Each TAP member serves on one Area Committee and one Issue Committee.



TAP Members hard at work during Area 3 Committee Meeting. Pictured left to right, Al Rodriguez, Jaspciona Florence, and Luis Fuentes.

TAP Performance Measures Modified In 2008

In 2008, TAP reviewed how recommendations are reported and redefined the definitions for classifying responses from the IRS. The TAP team looked at all evaluation codes, consolidated some of them, eliminated ones not used, and developed new ones to fully describe work done in the Area and Issue Committees. This work was led by IRS TAP Manager Louis Morizio with input from a variety of TAP members and IRS personnel.

For Area Committee recommendations, the IRS sends a response back for each issue elevated by TAP. Each IRS response is reviewed by the initiating Area Committee and classified as: **Accepted**, **Partially Accepted**, or **Rejected** by the IRS. For most Issue Committees, the IRS does not provide written feedback to TAP at the current time. Issue Committee deliverables are now defined as projects and are defined by IRS Issue Committee Program Managers. Each Issue Committee Project is coded as **Complete** when the work by TAP is completed and the project deliverable is transmitted to the IRS Program Manager.

TAP Made 112 Recommendations To the IRS In 2008

TAP Area and Issue Committees completed a significant amount of work in 2008 and submitted 112 recommendations to the IRS. As shown in the following table, the seven Area Committees completed work on 25 Issues and elevated recommendations to the IRS. The six external Issue Committees completed 86 Projects and documented project recommendations to the IRS. In addition, a TAP Special Project Committee was formed and made a recommendation on the “Cancellation of Debt” program to the IRS. Finally, the TAP Communications Committee completed an additional 7 projects for internal TAP application. These results demonstrate that TAP continues to successfully serve the role of an independent listening post and continues to provide significant input to the IRS. The following sections on Area Committee and Issue Committee work provide further guidance on interpreting the results.

Committees	2008 Total	2007 Total
Area Committee Issues Elevated	21	19
Area Committee Issues Sent to SAMS	4	0
Subtotal – Area Committee Issues Completed	25	19
Special Project Recommendation (Cancellation of Debt)	1	0
Issue Committee External Projects Completed	86	40
Subtotal – Issue Committee External Projects	87	40
Subtotal – Recommendations forwarded to the IRS	112	59
Issue Committee Internal Projects Completed	7	0
Subtotal – Internal Projects Completed	7	0
Total Deliverables Completed by TAP	119	59

TAP Area Committees Elevated 25 Issue Recommendations

The seven Area Committees completed work on 25 taxpayer issues and elevated recommendations to the IRS. Twenty one of these issues were defined and researched by TAP Area Committees using the standard TAP work process, reviewed by the TAP Joint Committee, and then elevated to IRS management for

their consideration and subsequent action. Four additional Issues were defined to be so time critical that they were immediately sent to the IRS Taxpayer Advocate Service, Systemic Advocacy Management System (SAMS) for immediate intervention and action by the IRS. The following table provides additional detail on the work completed by each of the seven Area Committees and compares favorably with 2007. In addition to work completed, the Area Committees have a number of taxpayer issues under study which will be carried over into the 2009 TAP program.

Area Committee	Issues Elevated	SAMS Submission	2008 Total	2007 Total
1	6		6	5
2	3	3	6	2
3	3	1	4	2
4	3		3	2
5	0		0	2
6	3		3	2
7	3		3	2
Total	21	4	25	19

IRS Response to TAP Area Committee Recommendations

Following the TAP elevation of an Area Committee recommendation to the IRS, the recommendation is referred to the appropriate IRS department. The IRS reviews the recommendation and implements it if appropriate. The IRS takes the TAP recommendations seriously. However, at times, they are limited in their ability to implement them due to implementation cost, personnel availability, legislative restrictions, a difference in IRS management philosophy, and/or the ongoing honest tradeoff between easing taxpayer burden and the overall IRS goal to help taxpayers understand and meet their tax responsibilities while collecting the appropriate tax revenues owed to the United States. After evaluating the recommendation the IRS will formally respond to the TAP Chair regarding their review and determination of how the recommendation will be handled.

The following table provides an overview of IRS responses to the 25 recommendations elevated by TAP Area Committees to the IRS in 2008.

Status	2008 Recommendations	2007 Recommendations
Accepted	12	5
Partially Accepted	3	8
Rejected	10	6
Total	25	19

TAP Special Projects Team Addressed Cancellation of Debt in 2008

With the economic downturn in 2008 (and beyond), Cancellation of Debt previously owed by taxpayers to various financial institutions has become a significant issue to many taxpayers. When an unpaid debt is cancelled, the taxpayer often receives a Form 1099C, *Cancellation of Debt*, from the financial institution indicating the taxpayer may have a tax liability for cancelled debt when filing the current year tax return. The IRS is developing new documentation and filing directions for Cancellation of Debt to address this important issue. The National Taxpayer Advocate asked TAP to review this documentation and make recommendations. TAP formed a Special Projects team to address this issue. The team completed their review and issued recommendations to the IRS in 2008.

Special Projects	2008	2007
Cancellation of Debt	1	N/A
Total	1	N/A

TAP Issue Committees Highly Productive in 2008

The seven TAP Issue Committees completed work on 93 projects in 2008. Six of the Issue Committees took direction and worked on projects requested by the IRS. One TAP Issue Committee (Communications) worked on internal TAP work processes and communication vehicles and templates to improve TAP organization productivity and efficiency.

The numbers in the following table span a wide range for the various Issue Committees and should not be used on their own to compare Issue Committee productivity. Each Issue Committee counts their projects completed in a manner which is most appropriate for the Issue Committee. For example, the Taxpayer Assistance Center Committee (TAC) worked on one major project for the entire year and developed a set of improvement recommendations to enable the



TAP Chairs pictured left to right, Shaun Barry, Area 1; Stan Wernz, Area 4; and Lee Stieger, Notice Improvement; consider an issue during TAP Joint Committee Meeting, St Louis, MO, June 2008.

IRS TAC offices to better serve the taxpaying public. The Notices Committee completed reviews on 40 individual standard notices used by the IRS and made recommendations to improve the tone and taxpayer understanding of these IRS communications.

Also, as part of the modification to performance measures noted previously, TAP also changed how it tracks and counts Issue Committee deliverables. Beginning in 2008, each notice reviewed by the Notices Committee and each form or publication reviewed by the Forms and Pubs Committee was logged in and counted as a separate project. In 2007 and prior years, all notices or forms and publications reviewed on a single day were combined and counted as a single project. This resulted in a growth in projects defined as **Completed** in 2008. Further details on the projects completed by each Issue Committee may be found later in this report in the Area and Issue Committee report section.

Issue Committee	2008 Projects	2007 Projects
SB/SE Burden Reduction	6	6
EITC	5	0
Forms and Pubs	22	10
Notices Improvement	40	16
TAC	1	2
VITA	12	6
Subtotal – External Projects	86	40
Communications	7	0
Subtotal – Internal Projects	7	0
Total	93	40

The Issue Committees are formed to work on projects on a one year basis and are redefined at the beginning of each TAP year. Hence, there is no carryover work by individual Issue Committees from year to year in most cases. This enables IRS Issue Committee Program Managers to redirect TAP resources to work on the most urgent IRS issues each year. Existing TAP Issue Committees can be disbanded and new ones formed each year.

TAP Received Significant Input from the Public in 2008

One of TAP’s primary defined objectives is to act as a listening post to the taxpaying public. TAP undertakes this role using a variety of methods ranging from one-on-one contacts to large Town Hall and various other public meetings. A significant source of input comes directly from TAP members based on their individual experiences with the IRS. The following table provides an overview of sources of taxpayer issues.

In most cases, these taxpayer issues are sent directly to an Area Committee for evaluation and further work. In certain cases, where the taxpayer issue is closely related to an existing TAP Issue Committee, the taxpayer issue can be sent to the Issue Committee to obtain their input on the issue. However, the Area Committee has the ultimate responsibility to ensure the taxpayer issue is addressed.

Source of TAP Issues	2008	2007
TAP Panel Member	137	40
TAP Toll-Free Telephone Line	100	73
Improveirs.org Comment	61	40
Outreach	59	46
Town Hall & Public Meetings	46	39
Tax Forums	26	109
Correspondence	5	12
Other	10	6
Total	444	365



Dale Cooper, Area 3 Chair (standing), leads a discussion during TAP Joint Committee Meeting in St Louis, MO, June 2008. Seated is Area 6 Chair, Joe Shields.

TAP Deliverables 2003 – 2008

The following table provides an overview of TAP deliverables since TAP was initiated in 2003.

Year	Area Committee Elevated Issues	Issue Committee Completed Projects	Total
2003	16	11	27
2004	40	44	84
2005	41	41	82
2006	24	34	58
2007	19	40	59
2008	25	94	119
Total	165	264	429

Deliverables are counted as follows:

- For Area Committees, each deliverable is an elevated taxpayer issue and a set of TAP recommendations which have been reviewed by the TAP Joint Committee and forwarded to the IRS for consideration. The IRS has corresponded back to TAP on each recommendation with their response. This count includes the four 2008 TAP recommendations sent directly to the Systemic Advocacy Management System for immediate action.
- For Issue Committees, each deliverable is a completed project. For the external Issue Committees (all but the Communications Committee), these projects were initiated by the IRS Issue Committee Program Manager. TAP defined the project details, worked with the IRS to develop project recommendations, documented the project results, and forwarded them directly to the IRS Program Manager.
- The Communications Committee also completed work directly for TAP. This TAP internal work is included in the Issue Committee completed projects count (5 projects in 2005 and 7 projects in 2008).
- Each Issue Committee and their corresponding IRS Program Manager determines how the work is to be broken out and counted. This method of counting can vary significantly depending on the scope of work. For the Taxpayer Assistance Center (TAC) Issue Committee, the committee worked on a single project on the assessment and improvement of the 401 IRS TAC facilities. The completed deliverable in 2007 and 2008 was a report summarizing TAP findings and recommendations. For the Notices

Committee, the team assessed and scored a large number of IRS Notices which are sent to the taxpayers. Beginning in 2008, the result of each scoring assessment was counted as a separate deliverable.

- TAP currently operates on a calendar year basis (January 1 – December 31). In the initial TAP years, TAP operated on a fiscal year basis, and the conversion year resulted in a 15 month TAP year for 2005.



TAP Joint Committee Meeting Atlanta, GA, October 2008. Pictured right to left, Otis Simpson, TAP Analyst; Bruce Zgoda, Chair SB/SE Burden Reduction Committee; Milissa Bensen, Vice-Chair Area 6; and Al Rodriguez, Chair Forms and Publications Committee.

The purpose of this dialogue is to document the method TAP uses to count deliverables. More details on each Area Committee Elevated Issue and each Issue Committee completed project can be found on www.improveirs.gov.

Summary and Future Considerations

Both the TAP Area and Issue Committees were highly productive in 2008 and produced a variety of recommendations to IRS management, many of which are already being implemented. The IRS continues to view TAP as a valued independent partner to assist the IRS to carry out their mission: “To provide America’s taxpayers top quality service by helping them to understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.”

Suggestions for consideration as TAP moves forward in future years:

- At present only about 5 percent of total taxpayer feedback is turned into recommendations to the IRS. (For example, in 2008, 444 taxpayer issues were identified, and 25 TAP recommendations were forwarded to the IRS.) An opportunity exists to evaluate the TAP work process and information flow of taxpayer issues to assess if this is the right percentage. In addition, a significant number of taxpayer issues appear to reoccur each year. TAP should consider whether opportunities exist to address issue reoccurrence to improve alignment between the IRS and the taxpaying public.
- TAP should determine what the most productive sources of feedback are as issues are moved from initial taxpayer input to TAP recommendations to the IRS. If certain sources appear to be the primary initiators for action,

additional TAP resources should be applied to make these sources even more valuable in future years.

- A significant fraction, approximately one-third, of Area Committee recommendations are rejected by the IRS. (For example, in 2008, of the 25 Area Committee recommendations forwarded to the IRS, 10 were rejected, and in 2007, 6 out of 19 recommendations were rejected.) Currently, no work process exists to have an “after action” review by TAP and the IRS to assess these rejected recommendations. There may be some things TAP can do differently with the TAP work process to increase the yield of accepted recommendations.
- No work process currently exists to assess the value of completed Issue Committee Projects similar to the current IRS feedback system for Area Committee Issue recommendations. Scoring Issue Committee project recommendations to the IRS at the end of each year, perhaps in a way similar to the process currently used on Area Committee recommendations, could produce some useful data to improve Issue Committee productivity and would be helpful in quantifying the value of TAP Issue Committees to the IRS.

TAP SPECIAL EVENTS 2008

TAP Business and Administration

Revised TAP Charter Approved

On behalf of the Secretary of the Treasury, Assistant Secretary for Management and Chief Financial Officer, Peter B. McCarthy, and the Acting IRS Commissioner Linda E. Stiff, approved the revised TAP Charter on March 17, 2008. This approval allows TAP to continue as a Federal Advisory Committee through March 2010.

2008 Recruitment

TAP's 2008 recruitment drive for new members opened in 38 states on March 17, 2008 and concluded on April 30, 2008. TAP sought to fill 37 member vacancies and a cadre of alternate candidates for unexpected vacancies.

TAP received 620 applications for membership. This is a 62 percent increase from the 382 applications received in 2007. The TAP staff ranked all the applicants in May. Subsequently, panels consisting of a TAP member, TAP staff and Local Taxpayer Advocate (LTA) interviewed approximately 140 of the most qualified candidates in June, 2008.

Based on the ranking and interviews of top-rated candidates, the TAP Director recommended 24 new TAP panel member selections and 55 alternate selections from the 2008 applicant pool for the 2009 program. The National Taxpayer Advocate and IRS Commissioner approved the recommendations, and the selection package was delivered to Treasury on September 22, 2008, for final selection approval. The 24 new member selections, plus 15 selections from the current alternate list, joined 62 returning members to make up the 101 members for 2009 TAP Panel. The new TAP members began their three-year terms in December 2008 at the TAP Annual Conference in Arlington, VA.

2008 Annual Meeting

TAP held its 2008 Annual Meeting from December 1 – 5 in Arlington, Virginia, with the theme, “Making a Difference for Taxpayers.” Highlights of the session included plenary presentations by the IRS Commissioner Douglas Shulman, National Taxpayer Advocate Nina Olson, and IRS executives Chris Wagner of the Small Business /Self-Employed Division (SB/SE) and Susan Carroll from Wage and Investment (W & I). The conference gave all TAP members the ability to convene as a unified body to receive training, strategic guidance and begin to work on issues for the coming year.

During the Annual Meeting, new members received an orientation into the program. All members attended training workshops and participated in their initial Area and Issue committee meetings for the new year. TAP recognized retiring Chair Henry Mosler and Vice-Chair MJ Lee for their significant contributions as TAP leaders in 2008 and also recognized IRS senior analyst and program owner Patty Wagner for outstanding IRS support of the TAP program. The National Taxpayer Advocate (NTA) presented TAP member Ken Wright with an NTA award for his work on Cancellation of Debt (COD) recommendations and teaching a COD course at the TAS Employee Symposium in the summer, 2008.



TAP recognized MJ Lee for contributions as 2008 TAP Vice-Chair during TAP Annual Meeting December 2008. Pictured left to right, MJ Lee; and Shawn Collins, Acting TAP Director.

An additional session was held on December 5 for newly-elected committee Chairs and Vice-Chairs. This meeting replaced the chair training session normally held in January of each year. This session allowed the new TAP Leadership team to plan the 2009 TAP agenda and overall objectives.

TAP Provides Input on Significant Issues of Tax Administration



TAP Meeting with IRS Commissioner Shulman in Washington, DC. Pictured left to right Bernie Coston, TAP Director; Henry Mosler, 2008 TAP Chair; Douglas Shulman, Commissioner Internal Revenue; Dale Cooper, TAP Area 3 Chair; Ben Chapman, TAP Area 2 Chair; and Nina Olson, National Taxpayer Advocate.

Meeting with IRS Commissioner Douglas Schulman

2008 TAP Chair Henry Mosler, Area 2 Chair Ben Chapman, Area 3 Chair Dale Cooper and TAP Director Bernie Coston, met with IRS Commissioner Douglas Shulman and National Taxpayer Advocate Nina Olson in Washington, D. C., on July 25, 2008. During the meeting, the TAP leaders presented the 2007 TAP Annual Report to the Commissioner.

The 2007 Annual Report highlights important actions of TAP and summarizes 59 new recommendations for improvements that TAP generated for IRS consideration. The 2007 report also provides a five-year retrospective on TAP activities and an update on the status of the 305 recommendations submitted to the IRS since TAP's inception in 2002.

In addition, several important topics of interest to TAP and the IRS were discussed including:

- TAP Recruitment – Selection of new members,
- Taxpayer Beliefs Survey,
- Electronic interactions with taxpayers in the future,
- Notices – clear communications with taxpayers,
- Proposal to develop a campaign to promote Volunteer Income Tax Assistance Program (VITA) taxpayer services to low and moderate income families and individuals,
- Prevention of identity theft and fraud,
- Addressing the tax gap; and

- Strengthening communications with taxpayers through periodic (twice-annual) communications.

TAP Input to IRS Strategic Plan

On May 8, 2008, Henry Mosler (TAP Chair), Ben Chapman (Area 2 Chair), Dale Cooper (Area 3 Chair) and Wayne Whitehead (Taxpayer Assistance Center Committee Chair) took part in a teleconference with Mark Pursley, Director Taxpayer Services Program Management Office (TSPMO).

The TSPMO is responsible to implement the recommendations of the Taxpayer Assistance Blueprint (TAB). The TAB is a collaborative effort of the IRS, the National Taxpayer Advocate and the IRS Oversight Board.

Mark Pursley called the meeting to obtain TAP member input on deliverables related to the IRS Strategic Plan revision project, and to gain the perspective of external stakeholders on the content and value of the strategic plan. The focus group discussion allowed TAP members to provide input on the following topics:

- Prioritizing and defining taxpayer needs;
- Operational improvement opportunities;
- Improving public confidence in data security and privacy;
- Getting input on recommendations not addressed in the IRS Strategic Plan;
- Customer service and the Taxpayer Assistance Centers;
- Educating an aging population; and
- Balancing priorities with limited resources.

The participants engaged in active dialogue, and the members provided timely input to the IRS from the taxpayer's perspective.

IRS Oversight Board Participation

TAP Chair Henry Mosler participated in the IRS Oversight Board's Public Meeting and Panel Discussion on February 19, 2008. The Oversight Board provides the IRS with long-term guidance and direction, and applies its private-sector experience and expertise in evaluating IRS' progress in improving its service. It reviews and approves IRS strategic plans and budget requests, and evaluates IRS efforts to monitor its own performance.

Mr. Mosler represented TAP on a panel discussion addressing the topic, "How would you recommend the IRS do proactive, educational outreach to stakeholders more efficiently and effectively; and how would you measure the results?"

Prior to the meeting, Mr. Mosler solicited input from all TAP members on this issue and consolidated the recommendations into a written statement for the Board's consideration.

Some of the recommendations for proactive, education outreach included:

- Develop a suite of communication and information products that can be used by the various partner organizations and post them on the IRS.gov Stakeholder websites.
- Survey the current suite of outreach products and programs used by the various Stakeholder organizations and the IRS itself including the Taxpayer Advocate Service. Identify the best products and include them on the IRS Stakeholder web sites.
- Work with the Stakeholder partners to develop a branding and publicity strategy for each of the Stakeholder organizations to enhance the public awareness of these valuable public service organizations.
- Most taxpayers have a fear that they only hear from the IRS when there is a problem with their tax return. Can communication opportunities be developed between the IRS and the taxpaying public to get the message out of what is the obligation of the individual taxpayer, what is new, what are the most common credits not being taken by taxpayers, and how the money is used by the Federal Government?

TAP's participation prompted a letter of appreciation from Paul Cherecwich, Chair of the IRS Oversight Board, for Mr. Mosler's participation on the panel and the input TAP provided on outreach.

This opportunity indicates TAP is recognized as a significant partner and resource to the IRS.

TAP Interfaces with Treasury Inspector General for Tax Administration (TIGTA)

On March 24, 2008, TAP Chair Henry Mosler and TAP members Sandra Bland, Elizabeth Colvin, and Stan Wernz participated in a telephone conference with representatives from the office of the Treasury Inspector General for Tax Administration. TIGTA participants, included Frank Jones, Audit Manager; Lena Dietles, Lead Auditor, (Refund Anticipation Loans); and Pam DeSimone, Acting Audit Manager, Andover.

On June 12, 2008, TAP Chair Henry Mosler, VITA Chair Rick Rousseau, and VITA Vice-Chair Elizabeth Colvin met with TIGTA representatives in Atlanta for a followup discussion on Refund Anticipation Loans, accuracy of tax returns prepared by paid preparers and the VITA program, and the TIGTA proposal to have background checks on volunteer tax preparers.

Refund Anticipation Loans

TIGTA had conducted a review to determine the impact Refund Anticipation Loans (RALs) have on taxpayers and tax administration. The review indicated that the public mostly understood the terms of the RAL. The primary driver of taking the RAL appeared to be to have money to pay for the tax preparation service. Most people sampled (81%) were unaware that free tax preparation services existed including the VITA program and the IRS online “Free File” program.

Tax Preparation Accuracy

TIGTA has initiated a review to determine the accuracy of tax returns prepared by paid preparers. In determining the accuracy of tax returns prepared by paid preparers, TIGTA selected 30 paid preparers in the Atlanta, GA, area and anonymously shopped these paid preparers to have 30 tax returns prepared. Two of the five scenarios are similar to the surveys made for VITA sites. The study results showed tax preparation accuracy of 69% for VITA tax preparation, 63% for enrolled paid preparers, and 39% for unenrolled paid preparers.

Background Check Proposal

TAP recommended the IRS not implement a background check system for volunteer tax preparers. TAP believes this review would have a negative effect on recruiting volunteers and would not address the problem of further increasing tax preparation accuracy. SPEC is in agreement with the TAP recommendation.

Taxpayer Assistance Centers Feedback

On a monthly basis, TAP consolidates all concerns and complaints received from taxpayers regarding IRS service in the TACs and forwards them to the IRS with their recommendations for improving service. The IRS prepared a comprehensive report of the TAP feedback for December 2007 through February 2008 and included information on upcoming initiatives that address many of the TAP-reported issues such as hours of operations, employee problems, service delays, forms issues and payment concerns.

Economic Stimulus Payment Product Review

The TAP Notice Improvement Committee received an urgent request from the IRS and the National Taxpayer Advocate to review and provide feedback on economic stimulus payment informational packages designed for recipients

of Social Security or Veterans Affairs benefits. Within 48 hours, the committee provided thoughtful and comprehensive suggestions to make the informational notice clearer as well as providing feedback on the Form 1040A-3 package, Information About Economic Stimulus Payments for Social Security, Veterans, and Other Beneficiaries.

TAP Recommends IRS Alert Taxpayers to Social Security Administration Error

When the Social Security Administration (SSA) mailed Forms 1099 with incorrect tax information to about 2.7 million taxpayers, TAP recommended that although this was SSA's error, the IRS should alert taxpayers and tax return preparers about the error so they could avoid filing returns with the incorrect information. To expedite awareness of the problem, TAP elevated the issue through TAS Systemic Advocacy's Immediate Intervention program. Systemic Advocacy quickly responded by establishing a project and contacting appropriate operating division officials. In response, the IRS issued SERP Alert #080033 to alert employees and provided instructions for resolving the problem when taxpayers contacted IRS.

IRS Tax Preparation Software

Members of the TAP VITA Committee participated in setting the scope for the IRS Tax Preparation Software selection project for 2010 and beyond.

IRS Executive Candidate Development

TAP Panel members have participated in several meetings with the IRS in their ongoing IRS Executive Candidate Development Program.

January 2008. 2007 TAP Area 2 Committee Chair Lyn Sinnamon, from Arlington, VA, participated in a panel discussion entitled, "Individual and Small Business Tax Compliance," at the IRS Executive Candidate Development Program in January 2008. Mr. Sinnamon also spoke to the executive candidates about the TAP program.

June 2008. On June 11, 2008, TAP Area 2 Committee Chair Ben Chapman participated in a panel discussion at the IRS Senior Executive Candidate Development Program in New Carrollton, MD. Twenty-two executive candidates from W&I, SB/SE, Large and Mid-Sized Business Division (LMSB) and Modernization & Information Technology Services participated in the class. The panel discussion was devoted to closing the tax gap.

Mr. Chapman spoke to the executive candidates about the TAP program and appealed to them to get to know TAP so that they could work together in the

future. The candidates had a number of questions which indicated they really were trying to approach the issues from the taxpayers' perspective.

December 2008. On December 3, 2008, Henry Mosler, 2008 TAP Chair, participated in the panel discussion at the IRS Senior Executive Candidate Development Program in New Carrollton, MD. Some 20 IRS executive candidates from the various line organizations of the IRS are participating in the program. The afternoon session focused on ways to close the tax gap (currently estimated at \$345B/year, 16% of all taxes owed). IRS meeting participants broke into working groups to analyze the data and make recommendations.

The four members of the invited panel (Henry Mosler, Margret Roark, John Satagai, and Roger Harris) then commented on the presentations and provided additional input from their various perspectives. The group agreed that the primary focus should be on the taxpayers and tax preparers of the SB/SE population. A combination of further education and targeted communications, in addition to enforcement, are recommended to address the tax gap issue.

TAP Outreach to Taxpayers

EITC Awareness Day

TAP members from around the country participated in the IRS' annual Earned Income Tax Credit (EITC) Awareness Day on January 31, 2008, educating taxpayers about TAP and EITC. Twenty TAP members attended events in 13 states. Outreach reports estimate that more than 3,000 people attended the various functions. TAP members promoted EITC and TAP through personal contacts and in local newspapers and radio programs.

Town Hall Meetings

During 2008, the National Taxpayer Advocate and TAP collaborated to conduct three Town Hall Meetings throughout the country. The purpose of these events is to elicit feedback from taxpayers about their experiences with the IRS and to gather direct input and suggestions on how to improve customer service and IRS products. These events have been very successful in gaining valuable grassroots feedback from taxpayers on a variety of tax issues as well as raising public awareness of both TAP and TAS in the meeting locales.

In 2008, Town Hall Meetings were held in:

- Birmingham, Alabama,
- Durham, North Carolina,
- Springfield, Illinois.

National Taxpayer Advocate Nina Olson was very well-received at these meetings and works hard to address and identify issues that are important to taxpayers.

Birmingham, Alabama. The first Town Hall Meeting occurred in Birmingham, AL, on February 21 with approximately 35 taxpayers in attendance. Members from Area 3 helped to plan and coordinate the event.

Attendees had questions and comments on several issues, including cancellation of debt, offer in compromise procedures, and the 20 percent deposit requirement, Private Debt Collection, free e-Filing through the IRS website, Identity Theft, the Economic Stimulus Package, Refund Anticipation Loans, the Earned Income Tax Credit, and VITA sites. Other discussion topics included a Taxpayer Bill of Rights and an IRS apology payment recommended in the NTA's Annual Report to Congress. The TAP staff will review the issues raised by the attendees for possible future action.

Durham, North Carolina. The second Town Hall Meeting held in Durham, NC, on March 13, 2008, had fewer participants, but allowed for a more informal discussion between the National Taxpayer Advocate, TAP members, and 10 taxpayers in attendance. Members from Area 2 helped to plan and coordinate the event.

Several practitioners and representatives from taxpayer rights organizations attended and were outspoken and articulate about taxpayer issues that they encounter within their constituencies. The major topic of discussion was Refund Anticipation Loans.

Springfield, Illinois. TAP hosted the final TAP/TAS Town Hall Meeting for this year on May 6, 2008, at the Trutter Center in Lincoln Land Community College in Springfield, IL. Members from Area 4 helped to plan and coordinate the event. The National Taxpayer Advocate once again served as the featured speaker. More than 60 people attended the event, eager to share their concerns with the Nina Olson and TAP members. Panel members moderated the meeting and facilitated a focus group of nine tax practitioners. Local Taxpayer Advocates Victor Juarez (Springfield) and Selma Taylor (Chicago) were available to address case issues from individuals who attended the meeting.



Bernie Coston, TAP Director and Nina Olson, National Taxpayer Advocate, ready to listen to what taxpayers have to say at Springfield, IL Town Hall Meeting.

The National Taxpayer Advocate discussed various topics with the audience, including the impact of tax law changes passed late in the year, private debt collection and identity theft. Attendees asked questions about IRS policy regarding assessing penalties, simplification of the Offer in Compromise program, use of the Debt Indicator and overall tax simplification. Many also raised concerns over the tax gap and how to provide for income tax withholding for the self-employed. TAP received a total of 34 suggestions/comments for consideration during the event.

Tax Forums

TAP members participated in three Tax Forums sponsored by the IRS and held at locations throughout the country. The Tax Forums represent an opportunity to communicate the TAP Mission and interface with tax practitioners.

TAP members staff a booth, distribute literature about TAP, and answer questions from forum participants about the panel. TAP members also conduct a focus group where participants can identify potential issues affecting them and their clients.

New York, New York. Area 1 Chair Shaun Barry, Area 2 Chair Ben Chapman, and SB/SE Burden Reduction Chair Bruce Zgoda attended the Tax Forum held in New York, NY. The focus group, held at the end of the second day, resulted in a number of viable issues that were identified and assigned to Area 1 and 2 Committees for review and potential action.

Orlando, Florida. Area 3 TAP members Henry Mosler and Mark Paris and TAP staff Nancy Ferree and Donna Powers, attended the Orlando Tax Forum on August 5-7, 2008. The TAP team hosted an outreach booth and also held a focus session (20 attendees) on day three. More than 2,000 tax preparer professionals attended the Forum. TAP made a number of new contacts and identified 16 new issues at the Forum which are being considered by Area Committees.



TAP Manager, Nancy Ferree and TAP Area 3 Chair, Mark Paris listen to what taxpayers have to say during focus group discussion session at Orlando, FL Tax Forum, August 2008.

Las Vegas, Nevada. Area 7 Chair Charles Davidson and Area 7 Vice-Chair Milissa Benson attended the Tax Forum held in Las Vegas, NV. The Las Vegas Tax Forum was very successful with over 5000 tax preparers and tax professionals in attendance. Panel members and staff were busy each day informing forum participants about the TAP. TAP members conducted a Focus

Group session with 15 participants in attendance. TAP introduced the new TAP tape measure as one of several TAP marketing materials at this event that proved to be very popular with attendees. Members were successful in gathering several new issues that were disseminated to the respective Area Committees for consideration.



Promoting TAP to Tax Practitioners at the Las Vegas Tax Forum. Pictured left to right were Charles Davidson, TAP Area 7 Chair; Nina Pang, TAP Analyst, and several Tax Forum participants.

TAP Website

The TAP staff maintains the public website <http://www.improveirs.org> to promote awareness of TAP and provide public access to information about the Panel. The website provides the Panel Member's names and associated committees, TAP Annual Reports, meeting minutes and information about TAP activities. The site also allows the public to submit online comments, concerns or suggestions to improve the IRS which are reviewed by TAP staff and TAP members for possible action and elevation to the IRS. The TAP website also hosts the online membership application for interested citizens to apply for panel membership during the open recruitment period each spring. A screen shot of the Improveirs.org home page is provided on the following page.

TAXPAYER ADVOCACY PANEL

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The Citizen's Key to Improving the IRS



If you want to change the IRS... Speak Up!

Welcome!

You have a unique opportunity to influence how the Internal Revenue Service (IRS) delivers services to the public. The Taxpayer Advocacy Panel or TAP is a group of volunteers dedicated to helping the IRS identify ways to improve customer service and satisfaction. The panel is a Federal Advisory committee established under the authority of the Department of the Treasury.

The Taxpayer Advocacy Panel listens to taxpayers, identifies taxpayers' issues, and makes suggestions for improving IRS service and customer satisfaction.

We want your **comments and suggestions** on improving customer service at the Internal Revenue Service!

- **New!** [TAP Member Roster 2009](#)
- **New!** [TAP Town Hall Meetings](#)
- [TAP Members Selected](#)
- [2007 TAP Annual Report](#)

TAP AREA COMMITTEE REPORTS

Area 1 Committee

Area 1 represents the taxpayers of seven states: Connecticut, Massachusetts, Maine, New Hampshire, New York, Rhode Island and Vermont.

Members

Shaun Barry (NY) - Chair
Robert Jackson (RI)
John Leggett (NH)
Deidra Whiteside (NY)
Bruce Zgoda (NY)

Gim Hom (MA)
Julie Jason (CT)
Howard Margulies (MA)
Rob Yandow (ME) - Vice Chair

Designated Federal Official

Betsy Fallacaro, Local Taxpayer Advocate for Massachusetts

Staff

Louis Morizio, Program Manager (NY), Audrey Y. Jenkins, Program Analyst (NY),
Meredith Odom Secretary/Analyst (NY).

Activities & Achievements Summary

- Identified and evaluated 61 issues,
- Elevated 13 issues with recommendations to the Joint Committee, with 6 subsequently elevated to the IRS for consideration,
- Increased the number of issues elevated to the Joint Committee with recommendations from 9 in 2007 to 13 in 2008,
- Elevated a recommendation that TAP create a new issue committee to address Identity Theft,
- Conducted 154 outreach events with an estimated potential audience of 1.4 million,
- Received 66 membership applications for member vacancies in Massachusetts (14) and New York (52).

Elevated Issues

Issue 108-4039-Paying Your Federal Income Tax With Online Banking: Pay Your Federal Income Tax With Online Banking.

Issue 108-4173-Problem-Solving Days: Reinitiate the Problem Solving Day program at Taxpayer Assistance Centers.

Issue 108-4616-Publication 4633: Add a section to the main page of Publication 4633 that provides information on TAP and how to report systemic issues.

Issue 108-4633-Identify Theft – SSN on Check (general): Change the instructions for all forms/vouchers now stating “include your Social Security number on payment,” to read “include only the last 4 digits of your Social Security number on payment.”

Issue 108-4793-Publication 1796: Make Publication 1796 available on the IRS website so that taxpayers can easily download its contents.

Issue 108-5017- Processing of Paper Tax Returns: Adopt automated scanning and data entry technology for processing paper returns.

Issue 4421-W-4 Withholding Review: Employers should be required to notify the IRS when employees request “exempt” status on Form W4.

Issue 4619-Salary Guidelines for S-Corp Officers: Provide IRS guidelines for shareholder/member compensation for S-Corps and LLC’s.

Issue 4622-Innocent Spouse: Correct errors contained in the Innocent Spouse Tax Relief Eligibility Explorer at irs.gov.

Issue 4624- Identity Theft – SSN on Check (1040 instructions): See Issue 108-4633.

Issue 4655- Identify Theft – SSN on Check (TAP caller): See Issue 4633 and Issue 5020.

Issue 4747- Form 9452: Add a line for taxable Social Security benefits when calculating gross taxable income to Form 9452.

Issue 5020- Identity Theft: The IRS should:

1. Create a centralized unit whose sole responsibility is to resolve identity theft cases;

2. Develop a section within the Internal Revenue Manual (IRM) that identifies specific procedural activities in response to reported identity theft cases;
3. Create and utilize a standardized reporting form for all claimed identity theft cases;
4. Dedicate and publicize a specific toll-free number for use by anyone wishing to self-report an identity theft case, and
5. Develop and adhere to a procedure to cooperate with federal and non-federal agencies to share and disseminate identity theft victim information.

Outreach Details

In support of issue identification, Area 1 also conducted outreach activities in 2008. Notable outreach events included:

- Presented to the Connecticut Bar Association,
- Staffed booth at Canterbury Fair in New Hampshire,
- Appeared on Fox television affiliate in Maine,
- Participated in Urban League radio program on WHLD in Buffalo, NY,
- Received extensive print media coverage in Maine and Rhode Island,
- Participated in Congressional delegation meeting in Massachusetts,
- Participated in EITC Awareness Day at various locations throughout Area 1,
- Attended senior citizen fair in New York,
- Attended IRS Nationwide Tax Forum in New York City,
- Worked booth at Long Island Tax Symposium.

Area 1 participated in 154 outreach events throughout the year, reaching an audience of almost 1.4 million people. This total represents an increase from 24 outreach events in 2007, reaching 24,775 people. A summary of outreach statistics is contained in the following table:

Member	# of Outreaches	Audience
Barry, Shun	14	1,827
Hom, Gim	2	51
Jackson, Bob	7	183
Jason, Julie	15	323
Leggett, John	8	39
Margulies, Howard	7	27,002
Whiteside, Deidra	7	465
Yandow, Rob	25	515,080

Zgoda, Bruce	69	853,223
2008 Total	154	1,398,123

Area 2 Committee

Area 2 represents the taxpayers of 8 states: Delaware, Maryland, North Carolina, New Jersey, Pennsylvania, South Carolina, Virginia and West Virginia, plus the District of Columbia.

Members

James Brock (VA)	Kimberly Brown (PA)
Michael Bryant (VA)	Emilio Cecchi (MD)
Benson Chapman (NJ) - Chair	Blanche Davis (DE)
Steve Fulkrod (MD)	Richard Grzebinski (NC)
Robert Haines (NJ)	Joseph Holley (WV)
Carolyn Hutchinson (NC)	Edward Johnson (NJ)
Louise McAulay (SC)	Robert McQuiston (PA)
Robert Patterson (PA)	

Designated Federal Official

Lois Lombardo, Local Taxpayer Advocate for Pennsylvania

Staff

Nancy Ferree, Program Manager (FL), Inez DeJesus, Program Analyst (FL), Sallie Chavez, Program Analyst (FL), Marianne Ayala, Program Analyst (FL), Donna Powers, Program Analyst (FL), Anita Fields, Secretary (FL)

Activities & Achievements

- Identified and evaluated 60 issues,
- Elevated 7 issues with recommendations to the Joint Committee,
- Six of these issue recommendations were elevated to the IRS for resolution,
- Four were resolved through IRS action,
- Conducted 411 outreach events.

Elevated Issues

Issue 208-3997-Terminate “S” Election (Instructions): Current instructions to Form 1120S provide that revocations are to be filed with the service center where the original election was filed. Recommendation was to change the instructions to reflect current IRS practice of accepting revocations at only two campuses.

Issue 208-5032-Terminate “S” Election (Regulations): Current regulations provide that “S” Corporation revocations are to be filed with the service center where the original election was filed. Recommendation was to issue a Revenue Procedure or Announcement followed by a change in the regulations to reflect current IRS practice of accepting revocations at only two campuses.

Issue 208-4628-Estimated Tax Package: The IRS announced plans to stop sending Form 1040-ES estimated tax vouchers and instructions to a broad group of taxpayers who used electronically prepared vouchers. Recommendation was to reinstitute the mailing of these packages to many taxpayers primarily because they will need the instructions if amended vouchers are required.

Issue 4056-Small Business Volunteer Tax Services: Many new businesses, including sole proprietorships, need hands-on assistance in preparing their initial payroll and income tax returns. Recommendation was to provide assistance for a limited number of these tax returns or schedules for a new small business at various potential sites such as VITA, TAC and other IRS partners.

Issue 208-4549-Incorrect Forms SSA-1099 Mailed: In January 2008, the Social Security Administration mailed many incorrect Forms SSA-1099 because of the incorrect classification of Medicare premiums. Recommendation was to immediately notify recipients of the error before they filed their 2007 tax returns that an amended Form SSA-1099 would be issued.

Issue 208-4917-Incorrect Phone Number: An IRS toll-free number for information on economic stimulus payments was no longer an IRS number but was being used by a business entity. Recommendation was to revise the IRS instructions regarding the correct toll-free number.

Issue 208-4566-Taxpayer Options for Forms Distribution: Certain payroll tax returns are mailed to taxpayers who file these returns electronically or who use paid preparers, resulting in wasted printing and postage costs. Recommendation was to provide both opt-out and opt-in mechanisms for taxpayers to indicate if they do not want to receive the paper forms or if they do want to receive them.

Four Issues Favorably Resolved

Area 2 Issue 208-4566 was Partially Accepted by the IRS. Issues 208-4628,

208-4549 and 208-4917 were accepted by SAMS and implemented by the IRS.

Outreach Discussion

One-to-one, civic and business groups, NC Town Hall, NY Tax Forum, professional society meetings, retirement homes, educational institutions, IRS Executive Development program, television, radio, print media, EITC Awareness Day, AARP, Congressional liaison meetings, IRS Practitioner Liaison Group.

Our 60 Issues identified cover a broad range of subject matter, including links on www.irs.gov for matters of interest to specific groups of taxpayers such as the elderly, changes in IRS regulations to reflect current IRS practice, taxpayer service issues including distribution of forms and instructions, operation of the Electronic Federal Tax Payment system, IRS telephone service, legislative issues such as offers in compromise, identity theft and refund anticipation loans.

Most of the issues were viable for TAP. Those that were not viable included legislative issues, telephone service (because it has been dealt with on numerous occasions) and issues that the National Taxpayer Advocate (NTA) is already addressing.

Achievements

We started the year with one active issue and nothing in the parking lot. About one-half of our members were new. As a group, we worked to develop issues through outreach and other sources. We identified 60 new issues, elevated 7 to the Joint Committee (or SAMS) and had 6 of these elevated to the IRS. We are completing the year with 5 active issues and 5 parking lot issues which have been ranked for future work. At our face-to-face meeting, we had several outside speakers including representatives from the Taxpayer Advocate Service office who described SAMS, a representative from a large accounting firm, a former TAP member who was successful with outreach activities and representatives from a LITC.

Active Issues

Issue 4729-IRS Website FAQ for Caregivers of the Elderly: Establish a link on www.irs.gov for issues of particular interest to people who are caring for the elderly.

Issue 4730-Stock Sales Instructions: Expand instructions in the forms pertaining to sales of stock following stock option exercises. Issue to be referred to the Tax Forms and Publications Issue Committee.

Issue 4806-Expatriate Issues: IRS Website User Friendly-Establish a link on irs.gov for issues of particular interest to expatriates, both military and civilian.

Issue 4889-Proof of Filing Tax Returns: Methods that a taxpayer can use to receive proof that a paper tax return was timely filed.

Issue 4056-Small Business Volunteer Tax Services: This Issue is being reconsidered after receiving comments from the Joint Committee.

Area 3 Committee

Area 3 represents the taxpayers of 6 states and 1 territory: Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, and Puerto Rico

Members

Dale Cooper (GA) - Chair
Luis Fuentes (PR)
Patrice Marker (FL)
Mark Paris (FL)
Homer Sewell (GA)
Chuck Tice (AR)

Jasponia Florence (AL)
Louis Kapugi (GA) - Vice Chair
Henry Mosler (FL)
Alberto Rodriguez (FL)
Max Scott (LA)
Tommy Thompson (MS)

Designated Federal Official

Rose Richardson-Browne, Local Taxpayer Advocate for Georgia

Staff

Nancy Ferree, Program Manager (FL), Sallie Chavez, Program Analyst (FL), Donna Powers, Program Analyst (FL), Anita Fields, Secretary (FL)

Activities & Achievements

- Identified and evaluated 96 issues,
- Elevated four issues with recommendations, three to the Joint Committee and one directly to SAMS, with each subsequently elevated to the IRS for resolution,
- Three received a favorable response from the IRS,
- Five issues were transferred to the Tax Forms & Publications Issue Committee,

- Conducted 198 outreach events reaching an estimated audience of 325,305 Taxpayers,
- Hosted TAP/TAS Town Hall Meeting (Birmingham, AL) with approximately 30 public participants,
- Represented TAP at 1 of 6 Tax Forums (Orlando, FL) reaching an estimated 1,000 taxpayers/practitioners.

Elevated Issues

TAP 308-4550 – Hidden Cost of Free E-filing

The issue addressed the hidden costs to a taxpayer for using the free e-filing services referred to on www.irs.gov. When a taxpayer uses these services, many of the free filing programs have costs that are not indicated up front. The IRS reviewed the issue and requested that the free e-filing services be monitored in 2009 and any hidden costs be noted and forwarded to the IRS. Area 3 will comply with the request in early 2009.

TAP 308-4404 – Waive Fee for Return

Area 3 submitted this issue with the request that any fees are waived for tax return copies when the request is from someone in an area declared a natural disaster area. The IRS has always allowed all disaster victims to obtain free photocopies of their returns. However, the news releases implied that there were restrictions on who could get free photocopies which is incorrect. The IRS accepted the recommendation, specifically, the News Release, so that taxpayers would know that regardless of the reason for the need for a copy, all would be able to secure free copies.

TAP 308-4589 – Unable to Contact IRS with Number on CP2000 Notice

Area 3 submitted this issue based on the fact that several times the phone number called on the IRS notice resulted in long wait times, inability to get through to the IRS, or inadequate phone menus. The suggestions to correct the identified problems were received by the IRS and although not implemented directly, are to be considered in the overall customer service review the IRS is undergoing with respect to phone access.

Area 3 also had one issue submitted directly to Systemic Advocacy Management System (SAMS).

Issue 308- 4785 - TAC Phone Numbers Not Working was submitted in May 2008 through SAMS for immediate intervention by the IRS. The IRS acknowledged the problem and corrected the issue within 24 hours of receipt.

Five Issues identified were forwarded to the Tax Forms and Pubs Issue Committee:

- Issue 3688 – Circular 230 Requirement;
- Issue 3900 – Schedule H Instructions
- Issue 4418 – Schedule C & F Redesign;
- Issue 4799 – Signature of POA on Form 2553;
- Issue 4979 – Form 8288/AB).

Area 3 made an agreement with the Taxpayer Assistance Center (TAC) Field Assistance Office to forward any issues or comments received by the Taxpayer Advocacy Panel directly to them for their consideration. Area 3 forwarded 33 TAC issues to the Field Assistance Office in 2008.

Outreach Details

Area 3 participated in 120 Outreach Activities and reached an estimated audience/readers of 325,000 people.

Outreach included one-on-one discussions as members encounter travelers, patients at doctor's offices, individuals at a restaurant, etc.; small group presentations such as women's clubs, civic organizations, senior center groups, academic groups, and special interest groups; mass media, newspaper reporters interviewed members and published articles; radio reporters and special announcements. In addition, several members are part of groups that use internet extensively, and have done outreach programs using this technology.

Area 3 hosted a Town Hall Meeting in Birmingham, AL. More than 30 members of the public attended this Town Hall Meeting and provided feedback and issues to the committee members in attendance. Area 3 also participated in the IRS Tax Forum held in Orlando, FL. During this event, the TAP members held a focus group to request issues from the practitioner community. They received a number of issues that are currently being considered by the committee for recommendations.

Active Issues

Area 3 members are currently working the following additional issues:

Issue 4664 – Practitioner Technical Hotline. The issue deals with practitioners not being able to receive answers to technical questions from IRS employees on any of the toll-free lines, including the Practitioner Priority Hotline.

Issue 4930 – IRS Personnel being responsible for their actions. This issue concerns taxpayers who call the IRS numerous times and have to repeat their story to each IRS employee.

Issue 4977 – Improvements for IRS. This issue concerns individuals who have ITIN and SSN and what they should do to convert from the ITIN to the SSN taxpayer.

Additional issues under consideration include:

Parking Lot issues:

Issue 4635 – Expanding Third Party Authorization Term. The committee is looking into requesting the Third Party Authorization be valid for 1 year from the filing of the return instead of the due date of the return. This would give the taxpayer the full year for processing.

Issue 4665 – Penalty of Form 1099s without SSN. This issue has to do with businesses who hire employees and the employees do not provide their SSN. When the business files the Form 1099 without the SSN they are penalized for not including the SSN.

Issue 4686 – E-Services for Tax Professionals. This issue concerns the practitioner’s problems with logging into the e-services and the problems they are having with the program.

Area 4 Committee

Area 4 represents the taxpayers of seven 7 states: Illinois, Indiana, Kentucky, Michigan, Ohio, Tennessee and Wisconsin

Members

Carolyn Adams-Dodds (MI)
Pat Bryant (TN)
Joe Hurr (OH)
Anne Khan (IL)
David Meister (WI)
David Monnier (IN)
Ann Spiotto (IL)
John Verwiel (WI)
Kelly Wingard (IL)

Greg Blanchard (TN)
Ray Buschmann (IL)
Jeff Kennedy (KY) - Vice Chair
Lev Martyniuk (OH)
Jerome Melchior (IN)
Bob Mull (MI)
Rita Taylor (OH)
Stanley Wernz (OH) – Chair

Designated Federal Official

Betty Martin, Local Taxpayer Advocate for Tennessee

Staff

Roy Block, Program Manager (WI), Lisa Gabriel, Secretary (WI), Patti Robb, Program Analyst (WI), Ellen Smiley, Program Analyst (WI), Mary Ann Delzer, Program Analyst (WI)

Activities & Achievements

- Identified and evaluated 89 issues,
- Elevated 3 issues with recommendations to the Joint Committee, with each subsequently elevated to the IRS for resolution,
- Three were resolved by the IRS,
- Four issues were transferred to other committees: Notices Issue Committee (1), Forms and Publications Issue Committee (2), Area 3 Committee (1),
- Conducted 124 outreach events reaching an estimated audience of 325,397 Taxpayers,
- Hosted TAP/TAS Town Hall Meetings (Springfield, IL) with approximately 50 public participants.

Elevated Issues

408-4243 - Notice of Deficiency: Taxpayers sign notices without thoroughly understanding the impact of what they sign. Area 4 recommended clarifying the consent language to ensure taxpayers make an informed decision when a Statutory Notice of Deficiency is sent out. IRS indicated our recommendation is being considered, to be incorporated upon document revision. This issue was closed with recommendations accepted.

408-4484 - Business CP 163: Business CP 163 is a notice IRS sends to a taxpayer to remind them of a balance due. Taxpayers participating in a payment program often misunderstand the notice, creating alarm. Area 4 recommended a notice redesign to make clear the notice is fulfilling a statutory requirement, and does not indicate a breach of established payment program. The IRS agreed with our suggestions, and indicated form redesigning was in progress. This issue was closed with recommendations accepted.

408-4760 – Installment Agreement: The Streamlined Installment Program term and limits had not been updated for a decade. Area 4 recommended Streamlined Installment Agreement Caps be raised from \$25,000 to \$30,000, and the payment time period be increased from 60 to 72 months.

Area 4 forwarded one issue to Notices Issue Committee (**Issue 4331 – Innocent Spouse Notice Appeal Date**). Area 4 forwarded two issues to Forms and Pubs Issue Committee (**Issue 4771 – Forms 944/941; Issue 5070 – 1040 EZ, 1040 A and 1040 “Tips”**). Area 4 forwarded one issue to an Area 3 subcommittee (**Issue 4989 – Taxpayer Assistance Center Operations**).

Outreach Details

Outreach consisted of one-on-one as members encounter travelers, patients at doctor’s offices, individuals at a restaurant, etc.; Small groups such as women’s clubs, civic organizations, senior center groups, academic groups, special interest groups; Newspaper reporters interview members and publish the interview; radio reporters and special announcements; several members are part of groups that use internet extensively, and have done outreach programs using this technology; IRS Forum using teleconference.

In addition, Area 4 sponsored one town-hall meeting in Springfield, Illinois. Finally, an Area 4 member submitted testimony in response to an IRS request for comments on Refund Anticipation Loans (RAL) [IRS Advance Notice of Proposed Rulemaking (ANPRM)]

Active Issues

Issue 4210 – ID Theft- Allow suspension of return processing: This issue addresses the inability of taxpayers to stop fraudulent e-filing of tax returns using their Social Security numbers. This issue was worked and is currently in the parking lot, pending direction from the newly established IRS ID Theft committee.

Issue 4330 – Practitioner Hotline: Presently the Practitioner’s Hotline will not answer tax law questions. Preparers request an IRS source to have tax law questions answered.

Issue 4770 – Notices and Refund Checks: Some changes to returns result in refund checks different from the way a return was filed. Notices often arrive later than refund checks, and sometimes after refunds have been spent. If the refund was made in error, collection is sometimes difficult.

Issue 4776 – Toll-free Line: Option to Speak to Person: When using some IRS toll-free lines, no option exists to speak with an agent. Tax preparers and taxpayers believe they would benefit from having this option. Returned to active status for research.

Issue 4782 – Offer-in-Compromise Simplification: The complexity of OIC discourages taxpayers from using this tool. Background research is underway.

Issue 4945 - IRS Website: Lack of interactive links create problems for taxpayers. Providing interactive links can offer taxpayers easier access to needed information and reduce the number of inquiries IRS must handle.

Issue 4946 – Form 1098-T, Tuition Statement: Information on the form is insufficient for taxpayers to complete tax return for client.

Issue 4371- Release of taxpayer debt information prior to RAL: Dropped in lieu of this testimony.

Area 5 Committee

Area 5 represents the taxpayers of 7 states: Iowa, Kansas, Minnesota, Missouri, Nebraska, Oklahoma and Texas.

Members

Kay Bell (TX) - Vice Chair
Craig Capehart (TX)
Christopher Freeman (MN)
Howard Guthmann (MN)
Richard Rousseau (TX)
Paul Shoemaker (NE)
Josefina Villarreal (TX)
Kenneth Wright (MO) - Chair

Sandra Bland (MN)
Elizabeth A. Colvin (TX)
Daniel Fretheim (IA)
Reagan Lynch (TX)
Shah Rajiv (MO)
Lee Stieger (KS)
Norma Woodard (OK)

Designated Federal Official

Marian Adams, Local Taxpayer Advocate for Kansas

Staff

Roy Block, Program Manager (WI), Lisa Gabriel, Secretary (WI), Patti Robb, Program Analyst (WI), Ellen Smiley, Program Analyst (WI), Mary Ann Delzer, Program Analyst (WI)

Activities & Achievements

- Identified and evaluated 54 issues,

- Elevated one special project issue with recommendation to the Joint Committee,
- Elevated Special Project Issue (Z08-5047) was subsequently referred to the NTA and utilized in the NTA's Annual Report to Congress,
- Thirty-nine issues are currently under review,
- Conducted 220 outreach events reaching an estimated audience of 404,464 taxpayers,
- Member Paul Shoemaker published an article on TAP in the Journal of Accountancy,
- Area 5 Chair, Ken Wright, conducted four tax-training sessions for Taxpayer Advocate Service employees at the 2008 Taxpayer Advocate Service Symposium (St Louis, MO).

Issue Development Details

Area 5 forwarded Issue Z08-5047 Mortgage Debt Relief Act Guidance to the Joint Committee. This issue was subsequently sent to the NTA and used in her Report to Congress. A follow-up recommendation is also being developed to help the IRS change the tax forms and instructions material on cancellation of debt.

Two issues have been forwarded to Forms and Publications.

Outreach Details

Area 5 participated in 220 separate outreach activities reaching an estimated audience of 400,000 people. In addition, one Area 5 member (Paul Shoemaker) authored an article on TAP which appeared in the Journal of Accountancy, the flagship publication of the American Institute of Certified Public Accountants.

Area 5 participated in one-on-one outreach activities as members encounter travelers, patients at doctor's offices, individuals at a restaurant, etc.; small groups such as women's clubs, civic organizations, senior center groups, academic groups, and special interest groups;

Newspaper reporters interviewed members and published the interview; radio reporters and special announcements; several members are part of groups that use the Internet extensively, and have done outreach programs using this technology.

Area 5 sponsored four tax-training sessions for the Taxpayer Advocate employee's at their annual symposium in St Louis. Tax Attorney Ken Wright (Area 5 Chair) developed and presented material on cancellation of debt. This is one of the National Taxpayer Advocate's top ten issues, and in recent months a topic that is frequently in the news.

Achievements:

Area 5 chaired a teleconference consisting only of area chairpersons in May of 2008. We feel that this was the most important TAP meeting of the year. It resulted in the revamping of the annual meeting to one that focuses on the area and, to a lesser extent, the issue committees. All the feedback we got was that it was a major improvement over prior annual meetings, and our new members have all said that they feel much more comfortable with TAP and what it means as a result of the annual meeting. The group also had active attendance in the 2008 EITC Awareness operation.

Active Issues

4651 – Taxpayers Rights: Clarification on LLC and disregarded entity information. IRS has recently provided guidance on this process. TAP is looking at the instructions being provided.

4480 – Name and SSN miss-match: For some time the IRS has experienced problems with the taxpayer name and SSN requirements through the E-File process.

4330 – Practitioner Hotline: Presently the Practitioner's Hotline will not answer tax law questions. Preparers request an IRS source to have tax law questions answered.

Issue 4945 - IRS Website: Lacks of interactive links create problems for taxpayers. Providing interactive links can offer Taxpayers easier access to needed information and reduce the number of inquiries IRS must handle.

Issue 4946 – Form 1098-T, Tuition Statement: Information on the form is insufficient for Tax Preparers to complete tax return for client.

Area 6 Committee

Area 6 represents the taxpayers of 11 states: Arizona, Colorado, Idaho, Montana, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.

Members

George Bates (MT)
Milissa Bensen (OR) – Vice Chair
Dean Conder (CO)
Joe Shields (SD) – Chair
Neil Mitchell (UT)
Ed Uhrig (WY)

Eileen Birge (WA)
Laura Criel (NM)
Marilynn Clapp (ID)
Steve Maisch (WA)
Harris Widmer (ND)

Designated Federal Official

Teresa Thompson, Local Taxpayer Advocate for Montana

Staff

Judi Nicholas, Program Manager (WA), Dave Coffman, Program Analyst (WA), and Marla Ofilas, Secretary (WA).

Activities & Achievements

- Identified and evaluated 35 issues,
- Elevated four issues with recommendations to the Joint Committee with three subsequently elevated to the IRS,
- Two of the recommendations were or will be implemented by the IRS,
- Transferred two issues to other committees,
- Conducted 306 outreach events with an estimated audience of 188,672 taxpayers,
- Represented TAP at one of six Tax Forums (Las Vegas, NV).

Elevated Issues

Issue 4358: Recommends a method of reporting possible fraud by electronic means. This issue has been elevated to the Joint Committee and returned for further work. A subcommittee is attempting to re-work this issue into a position acceptable to the Joint Committee.

Issue 608-4202: Recommends more equitable methods of establishing payment deadlines with the Electronic Federal Tax Payment System (EFTPS). The cut-off time for posting payments is 8:00 p.m., Eastern Time and 5:00 p.m., Pacific Time.

This creates a burden for small businesses in the west that happen to have large payrolls. This issue was approved by the Joint Committee and elevated. The IRS has rejected the recommendations due to the amount of time needed for the Treasury Financial Agent to package, bundle and execute their internal balancing process.

Issue 608-4406: Recommends a change to the Internal Revenue Manual (IRM) 4.10.2.7.4 which will ensure that an initial (audit) examination will take place at a convenient time and place, for both the taxpayer and the IRS. The recommendation stems from a complaint brought to the IRS that an auditor was not allowing sufficient time for a practitioner to prepare for an audit. While the committee believes this is an isolated incident, it prompted the committee to review the methods and policies related to audit scheduling. The recommendation was approved by the Joint Committee and forwarded to the IRS, to which the IRS replied that the recommended change will be considered.

Issue 608-4227: Recommends a consistent, written policy for all IRS call sites for handling requests to speak with a supervisor. After being approved by the Joint Committee and forwarded to the IRS, the recommendation was quickly implemented and appeared in the October, 2008 update of Internal Revenue Manual (IRM) 21.1.1.7.

Active Issues

Issue 4993: Recommends the IRS clarify its recordkeeping requirements, including increased clarity of the requirements in Publication 583, Starting a Business and Keeping Records, and Publication 552, Recordkeeping for Individuals. Recommendations were transferred to the TAP Forms and Publications Issue Committee.

Issue 4356: Recommends the IRS make it easier for the public to identify the correct form(s) to file to receive information on behalf of a taxpayer or to act on behalf of that individual or entity in a fiduciary role. The committee suggests adding a "Caution" to the "Who Should File" section of the general instructions of form 56, Notice Concerning Fiduciary Relationship, alerting the reader that Form 56 cannot be used in lieu of Form 2848, Power of Attorney and Declaration of Representative. Recommendation was transferred to the TAP Forms and Publications Issue Committee.

Outreach Details

Area 6 had another banner year in the development of outreach. Milissa Bensen was responsible for tracking our efforts and encouraging outreach activity. Her efforts, and that of every member of Area 6, show an outreach total of over 188,000 citizens being informed of the TAP mission. The efforts ranged from

attendance at an IRS Tax Forum booth in Las Vegas, to “one-on-one” contacts in Lusk, Wyoming. Most notable were the efforts of Harris Widmer, Milissa Bensen, Laura Criel, and Ed Uhrig.

Our best source of issues seems to come from the tax preparers. The general public has difficulty discerning the difference between tax law, and IRS procedure. The preparers have a much better grasp of what we are able to improve.

Area 7 Committee

Area 7 represents the taxpayers of four states: Alaska, California, Hawaii and Nevada

Members

Richard Coonradt (NV)
Margaret Ferguson (CA)
Gregory Gurse (AK)
David Jones (CA)
Julia Ling (CA)
Richard Waterman (CA)

Charles Davidson (CA) – Chair
Sandra Finestone (CA)
Sabby Jonathan (CA) – Vice Chair
Merijane Lee (CA)
Wayne Tanna (HI)
Wayne Whitehead (CA)

Designated Federal Official

John Tam, Local Taxpayer Advocate, Oakland, CA

Staff

Judi Nicholas, Program Manager (WA), Marla Ofilas, Secretary (WA), Janice Spinks, Program Analyst (WA)

Activities & Achievements

- Identified and evaluated 44 issues
- Elevated 3 issues with recommendations to the IRS for resolution,
- Eight issues are currently under review,
- Conducted 242 outreach events reaching an estimated audience of 200,000 taxpayers.

Elevated Issues

Issue 708-4367 Notification of State Regulations for Paid Tax Preparers.

The IRS website does not indicate which states require paid tax preparers to be licensed and registered.

Issue 708-4370 Simplify Filing Requirements for Small Private Foundations.

Currently, all private foundations are required to file Form 990-PF, Return of Private Foundation, to report their exempt activities for the year. Form 990-PF captures a large amount of data on a variety of charitable activities. The complexity of this form results in a 32% error rate. In addition, small foundations require professional tax support to meet the reporting requirements, due to the complexity of Form 990-PF.

The IRS indicated they were unable to implement the recommendation at this time, citing a lack of resources due to competing form re-design projects and a lack of authority regarding the filing of an electronic statement. They also indicated that since Form 990 was recently re-designed, they wanted to gauge the success of that project before re-designing similar, related forms.

Issue 708-4558 Form 1099 Reporting for Joint Account Ownership. When two or more non-married taxpayers share ownership of an account and its resulting income, the IRS rules require burdensome reporting by taxpayers.

Active Issues

- **Forms, Instructions, and Other Publications (4558).** There is no way to report 1099-B income that belongs to another taxpayer. 1099-Bs are issues in only one person's Social Security number.
- **Power of Attorney (4922).** Powers of Attorney faxed to an individual agent in order to discuss a taxpayer's case are not entered into the CAF system, requiring a practitioner to re-fax a POA at a later time.
- **Toll-Free Number Quality of Advice (5011).** The practitioner priority phone line is not as helpful as in the past and are unable to resolve issues adequately.
- **Other Policy – Required Minimum Distribution (5108).** Taxpayer suggests that the Required Minimum Distribution be suspended this year because the decline in the market will lead to a poor financial situation.
- **Power of Attorney (5109).** Power of Attorney is valid until specifically revoked. Practitioner receives correspondence for former clients and

tried to contact the IRS to cancel all open POAs. The practitioner must cancel POAs by individual number, which may be an unnecessary waste of time and resources.

- **Estimated Tax Payments (5111).** Taxpayer cannot recover estimated tax payments already made when the taxpayer discovers no taxes will be due when the return is filed. Taxpayer must wait until the tax return is filed before obtaining a refund.

Outreach Discussion

Area 7 has had an exceptional year for outreach. As of the end of 2008, Area 7 members had participated in 242 individual events. Because of mass media reach, we are unable to accurately estimate the number of people exposed to TAP through outreach activities. However, we can estimate that our members have reached over 200,000 individuals through a variety of methods.

Area 7 is creative in the types of outreach activities undertaken. Members participate in and present TAP through:

- One-on-one contact,
- Small community-oriented groups such as Chambers of Commerce, fraternal organizations like the Lions Club or Rotary, educational groups like college classes and civic organizations like city councils and special interest groups,
- IRS-sponsored events such as the Tax Forum and EITC Awareness Day,
- Public events such as fairs and trade shows,
- Articles and press releases on TAP activities,
- E-mails and letters to reporters, community leaders, and members of the public,
- Interviews on radio and television stations,
- Contact with legislative representatives,
- Participation in EITC Awareness Day events in January,
- Contact with state legislators to increase awareness of TAP,
- Continuous interaction with Local Taxpayer Advocates to participate in joint events,
- Participation in a teleconference in May with Mark E. Pursley, IRS Director, TSPMO, who lead a discussion on strategic planning for W&I,
- Partnership with the Taxpayer Advocate Service in presenting to the California Society of Enrolled Agents,
- Interview on "Focus on Your Finances" on KFBR radio in Sacramento, California,
- Attendance at the Las Vegas Tax Forum in August.

By conducting outreach activities, members were able to identify several issues to bring before the committee. Approximately 10 – 15 new issues were identified during focus group sessions held at the Tax Forum in Las Vegas. One-on-one contact continues to be our most productive form of identifying new issues.

TAP ISSUE COMMITTEE REPORTS

Communications Committee

Members

Sharon Bell (TX)
Michael Bryant (VA)
Sandra Finestone (CA)
Richard Grzebinski (NC)
Mark Paris (FL) - Chair
Paul Shoemaker (NE)
Kelly Wingard (IL)

Milissa Bensen (OR) – Vice Chair
Blanche Davis (DE)
Luis Fuentes (PR)
Anne Khan (IL)
Joseph Shields (AZ)
Deidra Whiteside (NY)

Designated Federal Official

Judi Nicholas, TAP Program Manager, (WA)

Staff

Steve Berkey, TAP Senior Program Analyst (FL); Marla Ofilas, TAP Secretary (WA); Janice Spinks, TAP Analyst (WA)

Committee Work Scope (Deliverable)

To develop communications strategies and products to be used by TAP both for internal TAP business and for interacting with the taxpaying public. The committee responds to requests from the Joint Committee and from the TAP Director. The Communications Committee works only on administrative TAP business and is not subject to FACA requirements regarding open meetings.

Projects Completed

Completed seven projects with recommendations approved for TAP use.

Completed Project Details

- **C08-3711 TAP Member Handbook:** Reviewed and updated the TAP Member Handbook for distribution to all members.
- **C08-3717 TAP New Member Survey:** Team distributed the survey and analyzed feedback from first year TAP members. Results will be used to improve the TAP program.
- **C08-5145 Outreach Tri-fold Mailer:** Designed return mailer input document for TAP members to hand out to the public at various events to identify and capture new taxpayer issues, suggestions and concerns.
- **C08-5146 2008 TAP Retiring Member Exit Survey:** Team distributed the survey and analyzed feedback from departing TAP members. Results will be used to improve the TAP program.
- **C08-5147 Thank You Letter to Focus Group Participants:** Template letter developed to express appreciation to members of the public who participate in TAP focus groups.
- **C08-5148 2008 TAP Returning Member Survey:** Team distributed the survey and analyzed feedback from returning TAP members. Results will be used to improve the TAP program.
- **C08-5149 TAP Recruitment Card:** Recommended creation of informational recruiting handout card to be used by TAP members and IRS staff as a recruitment tool for new TAP candidates.

Additional Communications Committee Work

- **eTap:** New subcommittee created to unify responsibility for identification and development of electronic communications concepts (e.g., YouTube, web-based); and enhancements & management of TAP websites (e.g., ImproveIRS.org and TAPSpace).
- **External Subcommittee Team:** Creation and development of TAP Rap, Lincoln Presenter-related and other TAP marketing/public relations concepts (e.g., creation and development of “eTown Hall” concept, professional association and union-related web links); Editing and reformatting of TAP Outreach Mailer (approved by JC June 2008); Public Service Announcements; and ImproveIRS.org improvements. Review and update of the outreach tool kit including an update of the success stories. Recommenda-

tions for new marketing materials including the new TAP tape measure that was well received at the nationwide tax forums and a table top stand-up TAP poster.

- **Internal Subcommittee Team:** Completed compilation and analysis of 2007 New, Returning & Exiting Member surveys, recommendations for 2008 surveys (pending JC Approval); Preparation for 2008 New, Returning & Exiting Member surveys; Researching TAPSpace improvements. Updating TAP member handbook.

Earned Income Tax Credit (EITC) Committee

Members

Eileen Birge (WA)
Dale Cooper (GA)
John Leggett (NH)
Wayne Tanna (HI)
Josefina Villarreal (TX)
Harris Widmer (ND)

Emilio Cecchi (MD)
Sabby Jonathan (CA)
Robert Patterson (PA) - Vice Chair
John Verwiell (WI) - Chair
Stanley Wernz (OH)

Designated Federal Official

Louis Morizio, TAP Program Manager, (NY)

IRS Program Owners

Verlinda Paul, Director, EITC Office; Patricia Lee, Manager, EITC Office; Barbara Foley, Analyst EITC Office; and Mary J. O'Brien, Analyst EITC Office

Staff

Audrey Y. Jenkins, TAP Analyst (NY); Meredith Odom, TAP Secretary/Analyst (NY)

Committee Work Scope (Deliverable)

Responsible for improved cooperation between Volunteer Income Tax Assistance (VITA) centers, EITC, and the Low Income Tax Clinics (LITC); improvements in the "EITCForTaxPreparers.com" website; improvements in training and education modules; increased participation in EITC benefits; and modification of Publication 3524.

Projects Completed

Elevated 5 completed projects with recommendations to the IRS EITC program staff for resolution.

Completed Project Details

- **E08-4675 Modify Publication 3524:** To simplify, and better understand the EITC guidelines.
- **E08-5050 Increase Participation in EITC Benefits:** Prepare a PowerPoint presentation to help the low- to moderate-income taxpayer understand the EITC Guidelines. This was developed as part of the Training and Education Module assignment.
- **E08-5150 Improve Training and Education Modules:** Develop a comprehensive Education and Training Module including the issues and concerns that should be considered during the requirements phase of the project.
- **E08-5152 Improve “EITCForTaxPreparers.com” website:** Develop an outline to better train and educate the professional tax preparer. The outline utilizes the IRS Website identified as EITCForTaxPreparers.com.
- **E08-5155 Improve Cooperation between VITA, EITC and the Low Income Tax Clinics:** Utilize the Low Income Tax Clinics to assist amending prior year EITC returns.

These proposals have been made to improve EITC awareness with the average taxpayer and improve communication with the EITC tax preparers. Also, we wanted to clarify or simplify EITC guidelines with the ultimate objective of reducing the EITC error rate.

In addition, a proposal was forwarded to the VITA Committee dealing with using VITA tax preparation resources to “Increase Taxpayer EITC awareness and eligibility.

Notices Committee

Members

Carolyn Adams-Dodds (MI)
Steve Fulkrod (MD)
David Jones (CA)

Benson Chapman (NJ)
Joseph Hurr (OH)
David Meister (WI)

Neil Mitchell (UT)
Howard Stahl (CA)
Chuck Tice (AR) - Vice Chair
Norma Woodard (OK)

Max Scott (LA)
Lee Stieger (KS) - Chair
Edward Uhrig (WY)

Designated Federal Official

Nancy Ferree, TAP Program Manager (FL)

IRS Program Owners

Ann Gelineau, Chief, W & I Notice Improvement; Sidney Gardner, Supervisory Tax Analyst, SBSE & W & I SPOC Service; James Cesarano, W & I Tax Analyst

Staff

Sallie Chavez, TAP Analyst (FL); Donna Powers, TAP Analyst (FL); Anita Fields, TAP Secretary (FL)

Committee Work Scope (Deliverable)

Responsible for collaboration with the IRS Wage and Investment Division to provide taxpayer input on notices.

Projects Completed

Completed 40 projects and forwarded recommendations to the IRS Notices program team. This work included:

- Reviewed notices from IRS priority list using the Document Assessment Tool (DAT) for scoring,
- Provided DAT Scores for 10 notices from the IRS Priority List,
- Worked with Program Owner to develop a Direct Mail Marketing Plan,
- Created a Forms Assessment Tool (FAT) for scoring forms associated with notices,
- Reviewed the DAT Scoring Standards for currency and relevancy,
- Provided DAT Scores for 11 of 22 notices for the Installment Agreement Project,
- Provided feedback for 3 of the notices from the Insert Project,

- Provided feedback on 5 notices from IRS Notice Reviewers,
- Provided Program Owners with a PowerPoint on Direct Mail Marketing,
- Provided Subject Matter Expert details on the Direct Mail Marketing,
- Provided DAT score and recommendation for Publication 3498A,
- Provided Program Owners with feedback on the Combined Forms and Testing Guide,
- Provided feedback and DAT scores on a series of Penalty Letters

Acknowledgment of Work by Notices Committee

- Received feedback of the Penalty Letter reviews we provide IRS,
- Letter from Director of Media and Pubs, thanking us for our work on notices,
- Letter from, W & I Program Owner, regarding our work on visually impaired taxpayers, with a memo from the Director, Media & Publication Distribution Division,
- Letter from W & I Program Owner, regarding improving the Guide to Conducting Form and Notice Testing. There was a follow-up call from W & I on May 13 stating that we could participate in the testing process. There was interest on their part with our assistance serving as a focus group and as test participants,
- Received a positive response from, W & I regarding our report to the Dynamic Project Team,
- Article on Notices Committee published in the IRS Wage and Investment Newsletter, Issue 7, September 23, 2008.

Pending Work

The following work is ongoing in the Notice Committee:

- **Documentation Assessment Tool (DAT)** which is used by our team to score IRS notices,
- **Insert Project:** Review inserts included with IRS notices. Objective is to eliminate unnecessary inserts to reduce mailing costs,

- **Notices Review:** Provide quick turnaround on review of notices requested by the IRS.

SBSE Burden Reduction Issue Committee

Members

Shaun Barry (NY)	Gregory Blanchard (TN)
James Brock (VA)	Marilynn Clapp (ID)
Gregory Gurse (AK)	Julie Jason (CT)
Merijane Lee (CA)	Steven Maisch (WA)
Howard Marguiles (MA)	Patrice Marker (FL)
Robert McQuiston (PA)	Robert Mull (MI)
Rajiv, Shah (AZ) - Vice-Chair	Bruce Zgoda (NY) - Chair

Designated Federal Official

Louis Morizio, TAP Program Manager (NY)

IRS Program Owners

Judi Patterson, Director, Office of Taxpayer Burden Reduction; Charlotte Kieliszek, Program Analyst, Office of Taxpayer Burden Reduction

Staff

Marisa Knispel, TAP Analyst (NY); Meredith Odom TAP Secretary/Analyst (NY)

Committee Work Scope (Deliverable)

Responsible for identification and reduction of the burden of the self-employed and small businesses in relation to Schedule C, and the reduction of the burden faced by aging Americans in meeting their federal tax requirements and obligations.

Projects Completed

Elevated 6 recommendations to the IRS SBSE Burden Reduction program staff.

SBSE Project Details

The TAP SBSE Burden Reduction Issue Committee performed its mission with two subcommittees: The Schedule C Issues Subcommittee and the Aging Issues

Subcommittee, to provide input and feedback on the issues provided by our IRS liaison(s). Marilyn Clapp led the Schedule C Issues Subcommittees for half the year. Due to health reasons, Greg Blanchard later replaced Clapp. Howard Margulies led the Aging Issues Subcommittee.

- **B08-4677 Social Security Worksheet:** The Committee created a PowerPoint and a chart that could replace the Social Security Worksheet found in the Instructions to the Form 1040 (Issue 4677). This was a recommendation to the IRS' concern that many aging Americans make errors in calculating the taxable portion of their benefits when using this Worksheet. The IRS rejected this recommendation due to the complexity of the recommendation.
- **B08-4854 Schedule C-EZ at a Glance:** The committee recommended a checklist be placed on the IRS website to be used by new small business owners/self-employed to determine if they qualify to prepare the shorter Schedule C-EZ, instead of the longer Schedule C.
- **B08-4855 Schedule C – Hobby versus Business Income:** The committee recommended a checklist of 9 questions that would help the taxpayer to determine whether the income is a hobby or business income.
- **B08-4927 Schedule C – Comments to Steinberg's Letter to the IRS:** Provided input to a letter that Leonard Steinberg, a CPA and a former TAP member, submitted to the IRS with the identification of some Schedule C issues and addressing a solution to these issues.
- **B08-5104 Home-based Business Links to SBSE Website:** The committee recommended a link or webpage for the home-based taxpayer who can file Schedule C-EZ without reviewing extraneous information that deals with employees.
- **B08-5105 VITA/TCE Services for Seniors:** The committee recommended an insert in IRS' Math Error Notices to alert senior citizens of the services available in the VITA/TCE Program.

They provided some input on the future IRS website Exams Video (Issue 5049) which is being produced by SBSE Communications to assist the process of an audit, whether a field or an in-office audit. The members provided oral input on this Video to the IRS Examinations liaison. SBSE Audit Video started as a project by end of 2008, but the project was a multi-year project, with funding expected in 2009. The project continues in 2009.

Additional Work

The Committee determined that the issue of the Required Minimum Distribution is one that affects many aging Americans (Issue 4342). They indicated that many taxpayers neglect to receive the distribution and eventually incur 50 percent of the distribution as a penalty. The members feel this penalty is excessive and should be reduced as it mainly impacts senior citizens. Since this is a legislative issue and the program owners did not express interest in it, we placed the issue in the Parking Lot.

An IRS study indicates that aging Americans make errors on their tax returns because 1) they customarily prepare the return themselves and because 2) they do not file electronically. The Aging Issues Subcommittee recommended the IRS consider duplicating California's Ready Return Program. This program allows the tax return to be prepared in California, based on the tax documents received by the state for the individuals within the segment. The IRS had already studied the feasibility of this Program nationwide and rejected it (Issue 4857).

Taxpayer Assistance Center (TAC) Committee

Members

Craig Capehart (TX)	Jerry Melchior (IN)
Dean Conder (CO)	Dave Monnier (IN)
Dan Fretheim (IA)	Homer Sewell III (GA)
Robert (Bob) Haines (NJ)	Ann Spiotto (IL)
Ed Johnson (NJ) – Vice Chair	Tommy Thompson (MS)
Louise McAulay (SC)	Wayne Whitehead (CA) – Chair

Designated Federal Official

Judi Nicholas, TAP Program Manager (WA)

IRS Program Owners

Elizabeth (Beth) Tucker, Director, Field Assistance; Leslye Baronich, Director, Field Assistance; Peggy Sue Unander, Supervisory Management and Program Analyst, Field Assistance; Michelle Jones, Management and Program Analyst, Field Assistance

Staff

Dave Coffman, TAP Analyst, (WA); Nina Pang, TAP Analyst (WA); Marla Ofilas, TAP Secretary (WA)

Committee Work Scope (Deliverable)

Make recommendations for improving the tax return preparation process in the 401 TACs throughout the country and Puerto Rico, which includes an improved process of scheduling return preparation assistance and notifying customers of available appointments.

Field Assistance (FA), which is within the Customer Assistance, Relationships and Education (CARE) organization of the Wage and Investment (W&I) operating division, is responsible for the TACs.

Projects Completed

Starting in January 2008, committee members interviewed managers in 12 TACs throughout the United States, focusing on personnel, equipment (computers and their location in the TACs, plus TaxWise software use), and procedures that TAC employees must follow, looking for any potential flaws that may be present in the current tax return preparation process. Members also noted those procedures that are working well. In addition, several members researched appointment-setting procedures at the Veterans Administration, Social Security Administration and in the medical profession to see if any “best practices” could be adapted at the TACs. Committee members were assisted in their efforts by strong support from the Seattle TAP program manager and staff and the Field Assistance director and staff.

The Work Breakdown Structure (WBS) was three subcommittees: Customer Screening, Appointment Process, and Tax Return Preparation. The subcommittees developed recommendations and rationale that support them and the central theme of the report: recognizing taxpayers’ valuable time.

The committee made 18 recommendations and 2 observations in its 48-page report that are designed to improve the tax return preparation experience for both the TAC employees and the taxpayers.

A preliminary report was given to then-FA Director Beth Tucker at the committee’s face-to-face meeting in Denver, CO in May.

In the final report, which was delivered to FA Director Leslye Baronich in November, six of the recommendations were highlighted for implementation prior to the start of the 2008 tax year reporting period. The remaining 12 recommendations were marked for implementation as budget and schedule permit.

The 6 recommendations that the committee suggested be implemented prior to the start of the tax return preparation process for tax year 2008 were:

- Revise the return preparation checklist used by both customers and screeners,
- Work with the national software providers and the local software installers to ensure the return preparation software is loaded in a timely manner,
- Review and establish optimal dates and time frames for hiring and training seasonal employees,
- Review the existing requirement for all customers and their dependents to furnish original Social Security/Adoption Taxpayer Identification Number/ Individual Taxpayer Identification Number cards before being considered for return preparation,
- Review the policy of requiring the presence of both spouses when preparing a jointly filed return,
- Ensure that a computer is in each location (conference room, desk, etc.) where employees prepare taxes.

FA management must balance the needs of customers requesting tax return preparation assistance with those requesting many other TAC services; e.g., paying highway use taxes. The committee's recommendations were designed to help the TACs more easily balance those demands, in concert with staffing levels and budgets at the various TACs.

Tax Forms & Publications/Language Services Committee (TF&P/LS)

Members

George Bates (MT)	Kimberly Brown (PA)
Margaret Ferguson (CA)	Howard Guthmann (MN)
Joseph Holley (WV)	Gim Hom (MA)
Louis Kapugi (GA)	Jeff Kennedy (KY)
Regan Lynch (TX)	Lev Martyniuk (OH)
Alberto Rodriguez (FL) - Chair	Richard Waterman (CA)
Kenneth Wright (MO) - Vice Chair	

Designated Federal Official

Nancy Ferree, TAP Program Manager (FL)

IRS Program Owners

Sue Sottile, Director, Tax Forms and Publications; Robert Erickson, Senior Technical Advisor; and Patty Wagner, Senior Tax Analyst, Tax Forms and Publications Division; Marilyn Correa, Senior Program Analyst; and Cynthia Lee, Program Analyst, Language Services

Staff

Inez DeJesus, TAP Analyst (FL); Marianne Ayala, TAP Analyst (FL); Donna Powers, TAP Analyst (FL); Anita Fields, TAP Secretary (FL)

Committee Work Scope (Deliverable)

Responsible for evaluation of IRS forms and publications, and for evaluation of IRS Multilanguage initiatives, and collaboration with relevant IRS program owner.

Projects Completed

- Elevated 22 completed projects issues with recommendations to the IRS Tax Forms & Publications/Language Services program staff for resolution,
- Attained 100 percent participation from the program owners at each Committee meeting including the 2008 Face-to-Face (Plantation, FL).
- **F08-3900:** Review Schedule H Instructions - Household Employment Tax,
- **F08-4421:** W-4-Withholding Review
- **F08-4577:** Review Publication 4445D - Spanish Forms and Publications Available from IRS,
- **F08-4578:** Review of Spanish Forms and Publications Available from IRS,
- **F08-4642:** Linking Publication 17 and Revising of IRS Pubs,
- **F08-4709:** Review Form 941X - Adjusted Employer's Quarterly Federal Tax Return or Claim for Refund,
- **F08-4710:** Review Pub 3402 - Tax Issues for Limited Liability Companies,
- **F08-4722:** Review Form 1120S Instructions - U.S. Income Tax Return for an S Corporation,

- **F08-4724:** Review Form 4029 – Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits,
- **F08-4735:** Review Pub 526 – Charitable Contributions,
- **F08-4736:** Review Pub 541 – Partnerships,
- **F08-4740:** Review for Feedback on Pub 4681 – Canceled Debts, Foreclosures, Repossessions, and Abandonments (for Individuals),
- **F08-4789:** Review Pub 542 – Corporations,
- **F08-4800:** Free File for Spanish Individuals,
- **F08-4866:** Publication 3498-A Feedback and DAT Scored,
- **F08-4911:** Review Form 6251 - Alternative Minimum Tax – Individuals,
- **F08-4912:** Review Form 6251EZ - Alternative Minimum Tax for Certain Individuals with No Business–Related Adjustments,
- **F08-4913:** Review Form 4952 - Investment Interest Expense Deduction,
- **F08-4914:** Review Form 8910 – Alternative Motor Vehicle Credit,
- **F08-5003:** Review Form 1040NR - U.S. Nonresident Alien Income Tax Return,
- **F08-5004:** Review Form 1040NR-EZ - U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents.
- **F08-5133:** Reporting of rental Real Estate QVJ

Ongoing Work

- **Issue 5001:** Review of Publication 550.

Volunteer Income Tax Assistance Center (VITA) Committee

Members

Sandra Bland (MN)	Patricia Bryant (TN)
Raymond Buschmann (IL)	Elizabeth Colvin (TX)
Richard Coonradt (NV)	Laura Criel (NM)
Charles Davidson (CA)	Jasponia Florence (AL)
Carolyn Hutchinson (NC)	Robert Jackson (RI)
Julie Ling (CA)	Henry Mosler (FL)
Rick Rousseau (TX) - Chair	Rita Taylor (OH)
Robert Yandow (ME)	

Designated Federal Official

Louis Morizio, TAP Program Manager (NY)

IRS Program Owners

Peggy Gavaghan, former Area 1 SPEC Director; Fred McElligott (replaced Gavaghan), current Area 1 SPEC Director; Roger Burton, SPEC Territory Manager; Beverly Thomas, SPEC Supervisory Financial Analyst

Staff

Marisa Knispel, TAP Analyst (NY); Meredith Odom TAP Secretary/Analyst (NY)

Committee Work Scope (Deliverable)

Responsible for improvement of services provided in the VITA/TCE Program, and for support of the Taxpayer Assistance Blueprint to expand the services provided by the VITA/TCE Program and strengthen its partnerships with the community.

Projects Completed

- Elevated 12 completed projects with recommendations to the IRS Volunteer Income Tax Assistance Center program staff for resolution,
- Attained 100 percent participation from the Program Owners at each committee meeting, including the 2008 Face-to-Face (Plantation, FL),
- Reviewed a draft flyer prepared to advertise the VITA/TCE program,

- Committee chair Rick Rousseau participated in a special project regarding VITA tax preparation software.

Project Details

- V08-4849 VITA Training and Product Development-1: Laura Criel spent two weeks in Atlanta working on the VITA testing/certification materials. She developed and ensured the accuracy of the hardcopy and electronic versions of VITA testing materials including the volunteer test and retest (Form 6744) and test answers (Publication 4188/4189 CD-ROM).
- V08-4850 VITA Training and Product Development-2: Elizabeth Colvin spent a week in Atlanta working on the VITA Site Coordinator's Handbook (Publication 1084), which is an instruction manual on how to operate a VITA site.
- V08-4851 VITA Training and Product Development-3: Pat Bryant spent a week in Atlanta working on Publications 3189, Volunteer Electronic Filing Administrator Guide, and Publication 4012, Volunteer Resource Guide.
- V08-4853 TAB Exit Checklist for VITA Program: Recommend the IRS and VITA develop an exit check list for VITA volunteers to use after completing tax preparation with each taxpayer. The check list would serve as a planning tool for the taxpayer to prepare for next year's tax obligations and Federal tax return. The goal of an exit checklist is to assist taxpayers who visit VITA sites to identify potential life changes that could affect their tax obligations in the following year and consequently, their federal tax return.
- V08-4996 Review and Revise VITA Publications: The Training Subcommittee assisted the IRS in updating and preparing training materials and publications.
- V08-4997 Prepare VITA/TCE Flyer: The flyer would be posted on the irs.gov website. The flyer can be printed and distributed by VITA coordinators and other customers and posted at VITA sites.
- V08-5043 Mileage Reimbursement Recommendations for VITA Volunteers: The cost of gas and travel by car has significantly increased and become more of a factor influencing the decision to volunteer at a VITA site. VITA volunteers should be compensated for travel costs, similar to AARP/TCE volunteers.
- V08-5083 Addition of Simplified Schedule K-1 to Scope of VITA Program: Include certain information from Form 1041 Schedule K-1 and Form

1120S K-1 to the VITA curriculum and include them in the scope of VITA returns prepared. The types of income added would be limited to interest, dividends and capital gains. This income would be entered directly to schedules already within the scope of VITA, (i.e. Schedule B and Schedule D).

- V08-5084 Developed VITA Advertisements: A TIGTA survey conducted during the 2008-filing season confirmed that 80 percent of low-income and EITC-eligible taxpayers are not aware of free tax preparation programs or free filing options. The proposed solution included taking advantage of the current contact the IRS has with EITC-eligible families to make people aware that free tax preparation assistance is available. Additional advertising opportunities are recommended: Include information about free tax preparation services in appropriate IRS correspondence and communications such as EITC promotional pieces (fliers, posters, mailings, press releases); correspondence to taxpayers regarding math or EITC errors; LITC outreach and educational materials; and any promotional information and press releases for EITC Day, the IRS can better advertise VITA.
- V08-5085 Addition of Simplified Schedule C to Scope of VITA Program: The number of taxpayers considered to be self-employed or require the need for the preparation of a Schedule C increases every year. To broaden the services offered by the VITA Program, the preparation of the Schedule C (with limitations) should be added to the scope of the VITA Program to provide assistance to taxpayers who do not qualify for Schedule C-EZ only because they have expenses greater than \$5,000.
- V08-5086 Developed Recognition Recommendations for VITA Volunteers: The IRS should consider more incentives and recognitions to volunteers who participate in VITA in order to gain greater collaboration and to recognize their time and effort. A tiered level of recognitions was recommended.
- V08-5987 Developed Recommendations for Year Round VITA Service for Taxpayers: A national 800-phone number should be established where taxpayers could call with problems, questions and concerns about their tax problems and volunteers could return the calls and assist the taxpayer throughout the year within the scope of VITA. AARP Tax-Aide currently has an 800-phone number and an internet site (www.aarp.org/taxaide) where taxpayers can contact and leave information about their tax questions or problems year round. Volunteers pick up the information and prepare a resolution, the solution is quality reviewed, and sent back to the taxpayer.

This provides taxpayers year round assistance to those qualified. The benefits to VITA providing a year round service would be that it allows qualified taxpayers to have questions answered by volunteers. A benefit to the IRS could also be a reduction in the workload at Taxpayer Assistance Centers.

Additional VITA Activities

Three TAP/VITA members (Henry Mosler, Elizabeth Colvin, and Rick Rousseau) met with TIGTA in Atlanta to discuss Refund Anticipation Loans (RALs). The purpose of the meeting (requested by TIGTA) was to provide some feedback and input to a survey conducted by TIGTA regarding RALs. TAP/VITA also provided a panel member to once again serve as a BETA tester for the 2008 Taxwise software in the fall of 2008.

Rick Rousseau served on a special project with Cindy Jones from SPEC on VITA tax preparation software. He met in Atlanta with a team to discuss business requirements for the next IRS VITA tax software contract. During the meeting, discussions involved the functional requirements, reporting requirements and customer support requirements of VITA tax preparation software. Information was requested from VITA volunteers using the current tax preparation software on technical requirements, training and product documentation requirements, accuracy and security requirements. Questionnaires were sent to all TAP members, responses consolidated (approximately 30 responses), and provided the input back to the tax software project team. Cindy Jones indicated that TAP assistance during the business requirements/development phase was critical to the success of this project. Many of the points from the questionnaires were used to develop the Statement of Work for the next IRS VITA tax software contract.



VITA Committee Meeting Atlanta, GA, June 2008. Pictured left to right, Laura Criel, Area 6; Robert Yandow, Area 1; and Carol Hutchinson, Area 2; discuss a proposal.

APPENDIX A: 2008 TAXPAYER ADVOCACY PANEL MEMBERS

Panel Member	State	City	Area	Issue Committee
Gurse, Gregory	AK	Anchorage	7	Burden Reduction
Florence, Jasponia	AL	Phenix City	3	VITA
Tice, Charles (Chuck)	AR	Blytheville	3	Notice Improvement
Davidson, Charles	CA	Redding	7	Burden Reduction
Ferguson, Margaret	CA	Vista	7	Forms and Publications
Finestone, Sandra	CA	Irvine	7	Communication
Jonathan, Sabby	CA	Palm Desert	7	EITC
Jones, David	CA	Sacramento	7	Notice Improvement
Lee, Merijane	CA	Portola Valley	7	Burden Reduction
Ling, Julia	CA	San Francisco	7	VITA
Stahl, Howard	CA	Los Angeles	7	Notice Improvement
Waterman, Richard	CA	Campbell	7	Forms and Publications
Whitehead, Wayne	CA	Northridge	7	TAC
Conder, Dean	CO	Lakewood	6	TAC
Jason, Julie	CT	Greenwich	1	Burden Reduction
Adlhock, Terrance	DC	Washington, DC	2	EITC
Davis, Blanche	DE	Rehoboth Beach	2	Communication
Armstrong, Mary	FL	Pensacola	3	EITC
Marker, Patrice	FL	Davie	3	Burden Reduction
Mosler, Henry	FL	University Park	3	VITA
Paris, Mark	FL	Panama City	3	Communication
Rodriguez, Alberto	FL	Miami	3	Forms and Publications
Cooper III, Reuben	GA	Atlanta	3	EITC
Edwards, James (Byron)	GA	Roswell	3	Burden Reduction
Kapugi, Louis	GA	Sharpsburg	3	Forms and Publications
Sewell III, Homer	GA	Jasper	3	TAC
Tanna, Wayne	Hi	Honolulu	7	EITC
Fretheim, Daniel	IA	Decorah	5	TAC
Clapp, Marilyn	ID	Boise	6	Burden Reduction
Buschmann, Raymond	IL	Lake Forest	4	VITA
Khan, Anne	IL	Chicago	4	Communication
Spiotto, Ann	IL	Lincolnwood	4	TAC
Wingard, Kelly	IL	Decatur	4	Communication
Melchior, Jerome	IN	Vincennes	4	TAC

Panel Member	State	City	Area	Issue Committee
Monnier, David	IN	Indianapolis	4	TAC
Steiger, Lee	KS	Leavenworth	5	Notice Improvement
Kennedy, Jeff	KY	Louisville	4	Forms and Publications
Scott, Louie	LA	Baton Rouge	3	Notice Improvement
Hom, Gim	MA	Acton	1	Forms and Publications
Margulies, Howard	MA	North Easton	1	Burden Reduction
Cecchi, Emilio	MD	North Bethesda	2	EITC
Fulkrod, Steve	MD	Bell Air	2	Notice Improvement
Yandow, Robert	ME	York	1	VITA
Adams-Dodds, Carolyn	MI	Detroit	4	Notice Improvement
Mull, Robert	MI	Ann Arbor	4	Burden Reduction
White, Regina	MI	Southfield	4	TAC
Bland, Sandra	MN	Bemidji	5	VITA
Freeman, Christopher	MN	Chaska	5	Forms and Publications
Guthmann, Howard	MN	St. Paul	5	Forms and Publications
Wright, Kenneth	MO	Chesterfield	5	Forms and Publications
Shah, Rajiv	MO	Columbia	5	Burden Reduction
Thompson, Tommy	MS	Southaven	3	TAC
Bates, George	MT	Great Falls	6	Forms and Publications
Grzebinski, Richard	NC	Raleigh	2	Communication
Hutchinson, Carolyn	NC	Fletcher	2	VITA
Welch, Peter	NC	Mooresville	2	VITA
Widmer, Harris	ND	Fargo	6	EITC
Shoemaker, Paul	NE	Lincoln	5	Communication
Leggett, John	NH	Canterbury	1	EITC
Chapman, Benson	NJ	Wayne	2	Notice Improvement
Haines, Robert	NJ	Lebanon	2	TAC
Johnson, Edward	NJ	Florence	2	TAC
Criel, Laura	NM	Albuquerque	6	VITA
Coonradt, Richard	NV	Reno	7	VITA
Barry, Shaun	Ny	Franklin Square	1	Burden Reduction
Whiteside, Deidra	NY	Buffalo	1	Communication
Zgoda, Bruce	NY	Clarence	1	Burden Reduction
Hurr, Joe	OH	Dayton	4	Notice Improvement
Martyniuk, Lev	OH	Cincinnati	4	Forms and Publications
Taylor, Rita	OH	Cincinnati	4	VITA
Wernz, Stanley	OH	Cincinnati	4	EITC
Woodard, Norma	OK	Choctaw	5	Notice Improvement

Panel Member	State	City	Area	Issue Committee
Bensen, Milissa	OR	Hermiston	6	Communication
Brown, Kimberly	PA	Blakeslee	2	Forms and Publication
McQuiston, Robert	PA	Bryn Mawr	2	Burden Reduction
Patterson, Robert	PA	York (Jacobus)	2	EITC
Fuentes, Luis	PR	Boqueron	3	Communication
Jackson, Robert	RI	Middletown	1	VITA
McAulay, Louise	SC	Florence	2	TAC
Shields, Joseph	SD	Mitchell	6	Communication
Blanchard, Gregory	TN	Cordova	4	Burden Reduction
Bryant, Patricia	TN	Millington	4	VITA
Bell, Sharon (Kay)	TX	Austin	5	Communication
Capehart, Craig	TX	Dallas	5	TAC
Colvin, A. Elizabeth	TX	Austin	5	VITA
Lynch, Reagan	TX	Midland	5	Forms and Publications
Rousseau, Richard	TX	Harker Heights	5	VITA
Villarreal, Josefina	TX	Corpus Christi	5	EITC
Mitchell, Patrick	UT	Provo	6	Notice Improvement
Brock, James	VA	Williamsburg	2	Burden Reduction
Bryant, Michael	Va	Oakton	2	Communication
Colombo, Paul	VT	Colchester	1	VITA
Birge, Eileen	WA	Seattle	6	EITC
Maisch, Steven	WA	Arlington	6	Burden Reduction
Meister, David	WI	Franklin	4	Notice Improvement
Verweil, John	WI	Cottage Grove	4	EITC
Holley, Joseph T	WV	Barboursville	2	Forms and Publications
Uhrig, Edward	WY	Lusk	6	Notice Improvement

APPENDIX B: 2008 TAXPAYER ADVOCACY PANEL IRS STAFF

Name	Position Title	Location
Bernie Coston	TAP Director (January - August)	Atlanta, GA
Shawn Collins	Acting TAP Director (September - December)	Washington, DC
Shelby Jenkins	TAP Director Secretary	Washington, DC
Steve Berkey	Senior Program Analyst	Plantation, FL
Susan Gilbert	Senior Program Analyst	Atlanta, GA
Otis Simpson	Senior Program Analyst	Washington, DC
Louis Morizio	TAP Program Manager	Brooklyn, NY
Rose Babb	Secretary	Brooklyn, NY
Audrey Jenkins	Program Analyst	Brooklyn, NY
Marisa Knispel	Program Analyst	Brooklyn, NY
Meredith Odom	Program Analyst	Brooklyn, NY
Roy Block	TAP Program Manager	Milwaukee, WI
Lisa Gabriel	Secretary	Milwaukee, WI
Barbara Foley	Program Analyst	Milwaukee, WI
Mary Ann Delzer	Program Analyst	Milwaukee, WI
Patti Robb	Program Analyst	Milwaukee, WI
Ellen Smiley	Program Analyst	Milwaukee, WI
Judi Nicholas	TAP Program Manager	Seattle, WA
Marla Ofilas	Secretary	Seattle, WA
David Coffman	Program Analyst	Seattle, WA
Janice Spinks	Program Analyst	Seattle, WA
Nina Pang	Program Analyst	Seattle, WA
Nancy Ferree	TAP Program Manager	Plantation, FL
Anita Fields	Secretary	Plantation, FL
Inez DeJesus	Program Analyst	Plantation, FL
Sallie Chavez	Program Analyst	Plantation, FL
Donna Powers	Program Analyst	Plantation, FL
Marianne Ayala	Program Analyst	Plantation, FL

APPENDIX C: 2008 TAP AREA COMMITTEE IRS DESIGNATED FEDERAL OFFICIALS

Area 1	Position Title	Location
Betsy Fallacaro	Local Taxpayer Advocate	Boston, MA
Area 2		
Lois Lombardo	Local Taxpayer Advocate	Philadelphia, PA
Area 3		
Rose Browne	Local Taxpayer Advocate	Atlanta, GA
Area 4		
Betty Martin	Local Taxpayer Advocate	Nashville, TN
Area 5		
Marian Adams	Local Taxpayer Advocate	Wichita, KS
Area 6		
Teresa Thompson	Local Taxpayer Advocate	Helena, MT
Area 7		
John Tam	Local Taxpayer Advocate	Oakland, CA

APPENDIX D: 2008 TAP ISSUE COMMITTEE IRS PROGRAM OWNERS

Communications	
Bernie Coston	Program Owner
Shawn Collins	Program Owner
Earned Income Tax Credit (EITC)	
Verlinda Paul	Program Owner
Patricia Lee	Liaison
Notice Improvement (Notice Simplification)	
Ann Gelineau	Program Owner
Sidney Gardner	Program Owner
James Cesarano	Liaison
Small Business/Self Employed Burden Reduction (SB/SE)	
Jodi Patterson	Program Owner
Charlotte Kieliszek	Liaison
Taxpayer Assistance Centers (TAC)	
Elizabeth Tucker	Program Owner
Leslye Baronich	Program Owner
Michelle Jones	Liaison
Tax Forms & Publications/Language Services	
Sue Sottile	Program Owner
Robert Erickson	Liaison
Marilyn Correa	Program Owner
Patty Wagner	Liaison
Cynthia Lee	Liaison
Volunteer Income Tax Assistance (VITA)	
Peggy Gavaghan	Program Owner
Fred McElligott	Program Owner
Roger Burton	Liaison
Beverly Thomas	Liaison

APPENDIX E: 2008 TAP RECOMMENDATION STATUS DEFINITIONS

Area Committees:

Active Issue: A taxpayer issue identified and currently being evaluated by an Area Committee.

Closed Issue: Status used when no further action is required and none of the other statuses are appropriate. Used primarily with legislative or regulatory issues, issues resolved prior to elevation or issues substantially changed where the reconfigured recommendation receives its own tracking number.

Elevated Issue: A taxpayer issue which has been evaluated and a recommendation has been formulated by the Area Committee and forwarded to the TAP Joint Committee for final approval.

Elevated Issue, Awaiting IRS Reply: A taxpayer issue which has been forwarded from the TAP Joint Committee to the IRS and TAP is currently waiting for a reply.

Closed, Proposal Accepted by IRS: A taxpayer issue which has been accepted by the IRS. The proposal may or may not be implemented, but the IRS has agreed to the recommendation.

Closed, Partially Accepted by IRS: A taxpayer issue which has been partially accepted by the IRS. The proposal may or may not be implemented but the IRS has agreed to the recommendation in part.

Closed, Proposal Rejected by IRS: A taxpayer issue and recommendation which has been rejected by the IRS for various reasons as indicated in the IRS response.

Referred to SAMS, Accepted: A taxpayer issue and recommendation which requires immediate intervention by the IRS due to a time critical nature. The recommendation is forwarded directly to the IRS Systemic Advocacy Management System (SAMS). Immediate action is taken by the IRS to resolve the issue (may involve an issue or problem with the current tax filing season).

Issue Committees:

Active Project: A project defined by the IRS Issue Committee Program Owner which is currently being worked by an Issue Committee.

Closed, Project/Assignment Completed: A project or task completed by an Issue Committee with the results and recommendations documented and forwarded to the IRS Program Owner.

APPENDIX F: 2008 TAP AREA COMMITTEE ELEVATED ISSUES REPORT

	Area	Elevated Issue	Issue Description	Elevation Date	IRS Response Date	Issue Status
1	Area 1	108-4039	Paying Federal Income Tax Through Online Banking	10/10/2008	3/2/2009	Closed, Proposal Rejected
2	Area 1	108-4173	Reinitiate Problem Solving Day	10/16/2008	1/6/2009	Closed, Proposal Accepted
3	Area 1	108-4616	Add Information on Taxpayer Advocacy Panel to Publication 4633	10/29/2008	3/19/2009	Closed, Partially Accepted
4	Area 1	108-4633	Social Security # on checks	5/29/2008	3/2/2009	Closed, Proposal Rejected
5	Area 1	108-4793	Publication 1796 Cost and Availability	9/29/2008	3/2/2009	Closed, Proposal Rejected
6	Area 1	108-5017	Processing of Paper Tax Returns	10/10/2008	3/2/2009	Closed, Proposal Accepted
7	Area 2	208-3997	Revise Instructions for S Corporation Revocation	10/16/2008	12/12/2008	Closed, Proposal Rejected
8	Area 2	208-4549	Immediate Intervention - Incorrect SSA-1099 Forms Issued	1/8/2008	1/8/2008	Referred to SAMS - Accepted
9	Area 2	208-4566	Taxpayer Options on Form Distribution	7/7/2008	9/19/2008	Closed, Partially Accepted
10	Area 2	208-4628	Estimated Tax Package	2/27/2008	3/11/2008	Referred to SAMS - Accepted
11	Area 2	208-4917	Immediate Intervention - Incorrect IRS Phone Number	7/25/2008	7/25/2008	Referred to SAMS - Accepted
12	Area 2	208-5032	Revise Regulations for S Corporation Revocation	10/23/2008	4/17/2009	Closed, Proposal Rejected
13	Area 3	308-4404	Waive Fee for Returns	7/21/2008	11/18/2008	Closed, Proposal Accepted
14	Area 3	308-4550	Hidden Cost of Free E-filing	7/21/2008	11/18/2008	Closed, Proposal Accepted
15	Area 3	308-4589	Difficulty Contacting IRS Using CP-2000 Phone Number	8/18/2008	5/18/2009	Closed, Proposal Rejected
16	Area 3	308-4785	Immediate Intervention - Ocala, FL TAC Phone # not working	5/9/2008	5/8/2008	Referred to SAMS - Accepted
17	Area 4	408-4243	Notice of Deficiency	5/29/2008	8/19/2008	Closed, Proposal Accepted
18	Area 4	408-4484	Notice 163 Business Reminder	4/7/2008	5/13/2008	Closed, Proposal Accepted
19	Area 4	408-4760	Installment Agreement Policy Change	10/10/2008	5/2/2009	Closed, Partially Accepted

20	Area 6	608-4202	EFTPS-Time Zone Problems	9/12/2008	2/6/2009	Closed, Proposal Rejected
21	Area 6	608-4227	Request to Speak to a Supervisor	7/7/2008	9/2/2008	Closed, Proposal Accepted
22	Area 6	608-4406	Audits-Scheduling the Appointment	7/7/2008	4/27/2009	Closed, Proposal Accepted
23	Area 7	708-4367	Closed, Proposal Accepted	8/18/2008	4/17/2009	Closed, Proposal Rejected
24	Area 7	708-4370	Simplify Filing Requirements for Small Private Foundations	9/2/2008	3/9/2009	Closed, Proposal Rejected
25	Area 7	708-4558	Form 1099 Reporting for Joint Account Ownership	11/7/2008	2/27/2009	Closed, Proposal Rejected

APPENDIX G: 2008 ISSUE COMMITTEE COMPLETED PROJECTS REPORT

	Issue Committee	Elevated Issue #	Short Description:	Date Elevated	Date Closed	Status
1	Burden Reduction	B08-4677	Social Security Worksheet	6/17/2008	6/17/2008	Closed, Project/Assignment Completed
2	Burden Reduction	B08-4854	Schedule C-EZ At A Glance	8/5/2008	8/5/2008	Closed, Project/Assignment Completed
3	Burden Reduction	B08-4855	Schedule C - Hobby vs. Business Income	8/5/2008	8/5/2008	Closed, Project/Assignment Completed
4	Burden Reduction	B08-4927	Schedule C - Comments to Steinberg's Recommendations	8/8/2008	8/8/2008	Closed, Project/Assignment Completed
5	Burden Reduction	B08-5104	Home-Based Business Links to SB/SE Website	11/13/2008	12/31/2008	Closed, Project/Assignment Completed
6	Burden Reduction	B08-5105	VITA/TCE Services Insert for Seniors	11/13/2008	12/31/2009	Closed, Project/Assignment Completed
7	Communication	C08-3711	TAP Member Handbook 2008	10/30/2008	12/31/2008	Closed, Proposal Implemented
8	Communication	C08-3717	2008 TAP New Member Survey	7/16/2008	7/16/2008	Closed, Proposal Implemented
9	Communication	C08-5145	Outreach-Tri-fold Mailer	12/10/2008	12/10/2008	Closed, Proposal Implemented
10	Communication	C08-5146	2008 TAP Exit Member Survey	12/10/2008	12/10/2008	Closed, Proposal Implemented
11	Communication	C08-5147	Thank You Letter to Focus Group Participants	12/10/2008	12/10/2008	Closed, Proposal Implemented
12	Communication	C08-5148	2008 Returning TAP Member Survey	12/10/2008	12/10/2008	Closed, Proposal Implemented
13	Communication	C08-5149	TAP Recruitment Card	12/10/2008	12/10/2008	Closed, Proposal Implemented
14	EITC Committee	E08-4675	EITC-Revised Pub 3524	3/25/2008	3/25/2008	Closed, Project/Assignment Completed
15	EITC Committee	E08-5050	EITC- Strengthen Partnership between LITC and VITA	9/26/2008	10/1/2008	Closed, Project/Assignment Completed
16	EITC Committee	E08-5150	EITC-Training/Education Module	12/11/2008	12/11/2008	Closed, Project/Assignment Completed
17	EITC Committee	E08-5152	EITC-Web Based Tools	12/11/2008	12/11/2008	Closed, Project/Assignment Completed
18	EITC Committee	E08-5155	EITC-VITA Proposal	12/11/2008	12/11/2008	Closed, Project/Assignment Completed
19	Forms and Pubs	F08-3900	Review of Schedule H (Household Employees)	10/30/2008	10/30/2008	Closed, Project/Assignment Completed
20	Forms and Pubs	F08-4421	W4 - Withholding Review	9/26/2008	12/15/2008	Closed, Proposal Rejected

	Issue Committee	Elevated Issue #	Short Description:	Date Elevated	Date Closed	Status
21	Forms and Pubs	F08-4577	Review of Publication 4445D	4/28/2008	4/28/2008	Closed, Project/ Assignment Completed
22	Forms and Pubs	F08-4578	Pub 4445D (Spanish) Listing of Forms and Publications	3/26/2008	3/26/2008	Closed, Project/ Assignment Completed
23	Forms and Pubs	F08-4642	Publication 17 Linking to Additional Publications	3/25/2008	3/25/2008	Closed, Project/ Assignment Completed
24	Forms and Pubs	F08-4709	Review of Form 941X	10/15/2008	10/15/2008	Closed, Project/ Assignment Completed
25	Forms and Pubs	F08-4710	Review of Publication 3402, Tax Issues for LLCs	10/16/2008	10/16/2008	Closed, Project/ Assignment Completed
26	Forms and Pubs	F08-4722	Instructions on Deductibility of Health Insurance Premiums on Form 1120S	4/24/2008	4/24/2008	Closed, Project/ Assignment Completed
27	Forms and Pubs	F08-4724	Form 4029 and Non Recognition of Exempt Status of Amish	4/24/2008	4/24/2008	Closed, Project/ Assignment Completed
28	Forms and Pubs	08-4735	Publication 526, Charitable Contributions Review	9/2/2008	9/2/2008	Closed, Project/ Assignment Completed
29	Forms and Pubs	F08-4736	Publication 541	9/2/2008	9/2/2008	Closed, Project/ Assignment Completed
30	Forms and Pubs	F08-4740	Publication 4681, Cancellation of Debt Review	4/28/2008	4/28/2008	Closed, Project/ Assignment Completed
31	Forms and Pubs	F08-4789	Publication 542, Corporations	9/2/2008	9/2/2008	Closed, Project/ Assignment Completed
32	Forms and Pubs	F08-4800	Free File for Spanish Individuals	9/2/2008	9/2/2008	Closed, Project/ Assignment Completed
33	Forms and Pubs	F08-4866	Publication 3498-A Feedback and DAT Scored	11/19/2008	11/19/2008	Closed, Project/ Assignment Completed
34	Forms and Pubs	F08-4911	Form 6251, Alternative Minimum Tax	9/2/2008	9/2/2008	Closed, Project/ Assignment Completed
35	Forms and Pubs	F08-4912	Form 6251-EZ Alternative Minimum Tax for Certain Individuals	9/2/2008	9/2/2008	Closed, Project/ Assignment Completed
36	Forms and Pubs	F08-4913	Revision of Form 4952	9/2/2008	9/2/2008	Closed, Project/ Assignment Completed
37	Forms and Pubs	F08-4914	Review of Form 8910 (Alt. Motor Vehicle Credit)	10/21/2008	10/21/2008	Closed, Project/ Assignment Completed
38	Forms and Pubs	F08-5003	Review of Form 1040 NR	10/30/2008	10/30/2008	Closed, Project/ Assignment Completed
39	Forms and Pubs	F08-5004	Review of the form 1040 NR-EZ	10/30/2008	10/30/2008	Closed, Project/ Assignment Completed
40	Forms and Pubs	F08-5133	Reporting of rental Real Estate QVJ	11/24/2008	11/24/2008	Closed, Project/ Assignment Completed
41	W&I Notices	N08-5207	CP 220 Notice Scoring	9/2/2008	9/2/2008	Closed, Project/ Assignment Completed

	Issue Committee	Elevated Issue #	Short Description:	Date Elevated	Date Closed	Status
42	W&I Notices	N08-4129	Review of Forms and Testing Guide	10/15/2008	10/15/2008	Closed, Project/ Assignment Completed
43	W&I Notices	N08-4130	Development of Tool to Score Forms	8/20/2008	8/20/2008	Closed, Project/ Assignment Completed
44	W&I Notices	N08-4206	L3804 I3943 L3944 L3946 DAT Scoring	5/27/2008	5/27/2008	Closed, Project/ Assignment Completed
45	W&I Notices	N08-4867	Direct Mail Marketing Plan	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed
46	W&I Notices	N08-4868	Letter 4384C	7/7/2008	7/7/2008	Closed, Project/ Assignment Completed
47	W&I Notices	N08-4869	29 Letters Referring to Installment Agreements	9/11/2008	9/11/2008	Closed, Project/ Assignment Completed
48	W&I Notices	N08-4950	CP 161 - 13 Notices	8/8/2008	8/8/2008	Closed, Project/ Assignment Completed
49	W&I Notices	N08-4953	Letter 1962C	9/11/2008	9/11/2008	Closed, Project/ Assignment Completed
50	W&I Notices	N08-4954	Letter 2272C	9/11/2008	9/11/2008	Closed, Project/ Assignment Completed
51	W&I Notices	N08-4955	Letter 2273C	9/11/2008	9/11/2008	Closed, Project/ Assignment Completed
52	W&I Notices	N08-4956	Letter 2604C	9/11/2008	9/11/2008	Closed, Project/ Assignment Completed
53	W&I Notices	N08-4957	Letter 2840C	9/11/2008	9/11/2008	Closed, Project/ Assignment Completed
54	W&I Notices	N08-4958	Letter 3217C	9/11/2008	9/11/2008	Closed, Project/ Assignment Completed
55	W&I Notices	N08-4959	Letter 0549C	9/11/2008	9/11/2008	Closed, Project/ Assignment Completed
56	W&I Notices	N08-4960	Letters 4391 and 4392	7/23/2008	7/23/2008	Closed, Project/ Assignment Completed
57	W&I Notices	N08-4962	Form 886H series	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed
58	W&I Notices	N08-4963	CP 14	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed
59	W&I Notices	N08-4964	CP 15	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed
60	W&I Notices	N08-4966	CP 15B	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed
61	W&I Notices	N08-4967	CP 22A	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed
62	W&I Notices	N08-4968	CP 22E	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed
63	W&I Notices	N08-4969	CP 78	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed

	Issue Committee	Elevated Issue #	Short Description:	Date Elevated	Date Closed	Status
64	W&I Notices	N08-4971	CP 90	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed
65	W&I Notices	N08-4972	CP 91	7/23/2008	7/23/2008	Closed, Project/ Assignment Completed
66	W&I Notices	N08-4973	CP 92	9/2/2008	9/2/2008	Closed, Project/ Assignment Completed
67	W&I Notices	N08-4974	CP 108	7/1/2008	7/1/2008	Closed, Project/ Assignment Completed
68	W&I Notices	N08-5006	Notice Review of Letter 539	9/22/2008	9/22/2008	Closed, Project/ Assignment Completed
69	W&I Notices	N08-5007	Review and DAT Score Letter 545-SC	9/22/2008	9/22/2008	Closed, Project/ Assignment Completed
70	W&I Notices	N08-5008	Review Letter 921	9/22/2008	9/22/2008	Closed, Project/ Assignment Completed
71	W&I Notices	N08-5009	Notice Reveiw-Letter 64 C	9/22/2008	9/22/2008	Closed, Project/ Assignment Completed
72	W&I Notices	N08-5021	Letter 2274C - DAT Score	10/2/2008	10/2/2008	Closed, Project/ Assignment Completed
73	W&I Notices	N08-5022	Letter 2274C	9/19/2008	9/19/2008	Closed, Project/ Assignment Completed
74	W&I Notices	N08-5033	Review and Provide Feedback on Doc. 9183	10/17/2008	10/17/2008	Closed, Project/ Assignment Completed
75	W&I Notices	N08-5075	DAT Score-Letter 0678 C	11/19/2008	11/19/2008	Closed, Project/ Assignment Completed
76	W&I Notices	N08-5076	DAT Score-Letter 0757C	11/19/2008	11/19/2008	Closed, Project/ Assignment Completed
77	W&I Notices	N08-5077	Review of Letter 1961- feedback and DAT score	10/30/2008	10/30/2008	Closed, Project/ Assignment Completed
78	W&I Notices	N08-5175	Notice CP80 Review	12/30/2008	12/30/2008	Closed, Project/ Assignment Completed
79	W&I Notices	N08-5206	CP210 DAT Scored	2/25/2008	2/25/2008	Closed, Project/ Assignment Completed
80	W&I Notices	N08-5207	CP 220 DAT Scored	2/18/2008	2/18/2008	Closed, Project/ Assignment Completed
81	TAC Committee	T08-4541	TAC-Tax Return Preparation Process	11/1/2008	10/31/2008	Closed, Project/ Assignment Completed
82	VITA Committee	V08-4849	VITA-Training/Volunteers- 1 Product Development - TEST	6/13/2008	6/13/2008	Closed, Project/ Assignment Completed
83	VITA Committee	V08-4850	VITA-Training/Volunteers- 2 Product Development - TaxWise	6/6/2008	6/6/2008	Closed, Project/ Assignment Completed
84	VITA Committee	V08-4851	VITA-Training/Volunteers-3 Product Development	6/6/2008	6/6/2008	Closed, Project/ Assignment Completed

	Issue Committee	Elevated Issue #	Short Description:	Date Elevated	Date Closed	Status
85	VITA Committee	V08-4853	TAB-Broader Offering of Services - Exit Check List	8/1/2008	8/1/2008	Closed, Project/ Assignment Completed
86	VITA Committee	V08-4996	VITA-Publication - Review and Revision	9/3/2008	9/3/2008	Closed, Project/ Assignment Completed
87	VITA Committee	V08-4997	VITA/TCE Flyer	9/3/2008	9/3/2008	Closed, Project/ Assignment Completed
88	VITA Committee	V08-5043	Milage Reimbursement for VITA Volunteers	11/12/2008	2/26/2009	Closed, Project/ Assignment Completed
89	VITA Committee	V08-5083	Addition of Schedule K-1 to the Scope of VITA	11/12/2008	2/26/2009	Closed, Project/ Assignment Completed
90	VITA Committee	V08-5084	Advertising VITA	11/12/2008	2/26/2009	Closed, Project/ Assignment Completed
91	VITA Committee	V08-5085	Adding Schedule C to VITA's Scope	11/12/2008	2/26/2009	Closed, Project/ Assignment Completed
92	VITA Committee	V08-5086	Recognition of our VITA Volunteers	11/12/2008	2/26/2009	Closed, Project/ Assignment Completed
93	VITA Committee	V08-5087	VITA Year Round Service to Taxpayers	11/12/2008	2/26/2009	Closed, Project/ Assignment Completed
94	Special Projects	Z08-5047	Mortgage Debt Relief Act Guidance	10/29/2008	3/25/2009	Closed, Proposal Accepted

