



**Tax Forms and Publications Project Committee
Taxpayer Advocacy Panel (TAP)
Meeting Minutes
March 23, 2020**

Designated Federal Officer (DFO)

- Terrie English TAP Director

Members Present

- Laurie Brock Eugene, OR Member
- Patrick “Pat” Kusiak Arlington, VA Member
- Kenneth Lewis New York City, NY Member
- Martha Lewis Colorado Springs, CO Member
- Joseph Magyar Tampa, FL Member
- T. Renee Parker Brentwood, NY Member
- Alexas Pickron Townsend, DE Member
- Stephen Selden Oxford, MD Member
- Bruce Stratton Boise, ID Member
- Sandy Villella Wildomar, CA Member

Member Absent

- James Sharmat Santa Monica, CA Member

Staff

- Kevin Brown Administrative Assistant
- Robert Rosalia Program Analyst
- Fred Smith Program Analyst

Members of the Public

N/A

Welcome/Announcements/Review Agenda/TAP Mission

English opened the call and welcomed all who attended. English explained that due to the current health crisis we are dealing with, travel had to be cancelled, which caused this meeting to have to be completed virtually. English indicated that the format for this meeting has been reduced in lieu of it being via teleconference.

English reviewed the TAP mission, charter and overall goal for the committee. English reviewed the ground rules for the TAP as well as telephone etiquette for committee meetings. She also explained the minutes process and how they are approved as well as the quorum and consensus process. English explained the need to be prepared for meetings by reviewing the agenda and pre-read information. Finally, English explained the purpose and need for activity reports and reporting all time spent on TAP related duties and the methods by which we will communicate in this committee.



Self-Introductions/Roll Call

Brown completed roll call, quorum was made. the members introduced themselves.

Comments from the Public

None

So You Want to Be A Chair?

Fred Smith, Bruce Stratton and Pat Kusiak explained what it takes to be a chair and the duties that come with this position. Smith and the staff congratulated the new committee leadership.

Nominations and Election Process (Chair/Vice-Chair)

- Nominate Candidates
- Self-Introduction/Bios
- Voting

Election Results

Stephen Selden Chair, Laurie Brock Vice Chair

End of Day/Announcements

Smith reviewed the changes for the agenda for tomorrow and shared the document electronically. Smith will review the committee communications to ensure that all the members are receiving all communications from www.tapSPACE.org.



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| • Laurie Brock | Eugene, OR | Member |
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Member Absent

- James Sharmat Santa Monica, CA Member

Staff

- Kevin Brown Administrative Assistant
- Robert Rosalia Program Analyst
- Fred Smith Program Analyst
- Michael Odom Program Analyst Wage and Investment (W&I)

Welcome/Announcements/Review Agenda

English welcomed everyone to the call and reviewed the agenda.

Roll Call

Brown completed roll call, quorum was made.

Comments from the public

None

Approval of November Minutes

Stratton motioned, Kusiak seconded.

Action: Minutes approved as submitted

Establishment of Sub Committees and Meeting Dates:

Full Committee- Second Wednesday of the month at 12 p.m. ET.



Subcommittee 1- Brock, Kusiak, K. Lewis, M. Lewis and Magyar. Kusiak-Lead
Date: First Tuesday, 1:00 p.m. ET.

Subcommittee 2- Parker, Pickron, Selden, Stratton and Villella.
Stratton and Parker-Lead
Date: First Wednesday at 1:00 p.m. ET.

Outreach (Vice-Chair)- Laurie Brock
Screening Committee-Magyar, Parker, M. Lewis, Selden
Quality (QR)- K. Lewis
Internal Communications- Tabled until the next subcommittee or committee meeting.

Waiting for IRS Responses

41347- **Form 965 & Related Schedules**

41382 – **Sch C & Sch E**- Rebuttal made and technical information added as supporting documentation.

41402- **Pub 531**

41505 – **F8867 and Sch EIC**

Smith, English, Rosalia, Stratton and Kusiak spoke in length about issues that are still awaiting a response from IRS and why that is the case. Many of these issues are from 2017 and 2018 and were delayed for a variety of reasons. The TAP staff is working with the IRS to get a clear understanding about these issues and will report back to the committee afterwards.

The IRS responded via email regarding tax changes that are recommended to tax year 2020 (filing season 2021) tax forms. In order to be considered, recommendations must be received by April 30, 2020. In addition, routine recommendations for changes to publications and instructions must be received by June 30, 2020.

Review of IRS Responses

40876 - **Penalty Form 2210**. Smith will follow up with IRS to see when this would be implemented. The response said it will be implemented in 2019 instead of 2020.

40751 – **F1040 2019 Project (Draft)**. Smith will research the details of this response and report back to the committee later.

36654 – **F1040 SR: Let Seniors Use the Short Tax Form (Draft)**. This issue was combined with 40751. Subcommittee 1 will review the first five responses, Subcommittee 2 will review the rest of the responses.

40664 - **Schedule A & Inst. Partially adapted**. Assigned to subcommittee 1 for review.

37336 – **Form 2555 & Inst.** Subcommittee 2 will review this response and determine the committee's next steps.

41167 – **Retirement 401K Contribution limits – Pub 7001**. The staff will be review this to ensure there was an IRS response.

36545 - **Form 8941- Health Care Credit for Businesses**. Subcommittee 1 will review the response for ID 1671 and ID 1673. The response for ID 1667 **Accepted**.



40103- Pub. 541- Adopted by IRS. **Response Accepted.** Kusiak motioned, Stratton seconded.
40138*

2020 Project Committee Work

36343
37155
40102

Meeting Assessment / Next Steps / Closing

English reminded the committee that we had planned to give an overview of how the Taxpayer Advocacy Service worked, but the pandemic prevented us from doing so. Smith reminded the committee that he will be sending invites for all the subcommittees and meetings that will be coming up very soon.

English thanked the members for their time on this call and for all their participation. English thanked everyone for volunteering for leadership roles and for being flexible under these circumstances. English closed the call.

**The next TFP full committee meeting will be on Wednesday,
April 8, 2020, 12:00 p.m. ET.**

These minutes have been approved and certified by the committee chairperson.