



Annual Report 2014

The Taxpayer Advocacy Panel is...

An independent panel of citizens whose mission is to listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction.

A group of citizens who volunteer to listen to what taxpayers have to say about the IRS. We not only listen, we try to do something about it.

A Federal Advisory committee established under the authority of the Department of the Treasury.

A unique organization that increases opportunities for U.S. taxpayers to communicate with the IRS.

Geographically and demographically balanced with approximately 75 members that represent the entire nation.



**Taxpayer
Advocacy Panel**
Speak Up!
IMPROVING THE IRS
www.ImproveIRS.org

To: Jacob J. Lew
Secretary of the Treasury

John A. Koskinen
Commissioner, Internal Revenue Service

Nina E. Olson
National Taxpayer Advocate

Subject: Taxpayer Advocacy Panel 2014 Annual Report

A significant and positive result of change in structure was the creation of five standing project committees and two internal committees; each concentrating on a specific systemic area and providing recommendations to the IRS which improved the method of delivery. These committees are:

- Internal Communications (an internal committee)
- Notices and Correspondence
- Outreach (an internal committee)
- Tax Forms and Publications (TF&P)
- Taxpayer Assistance Center (TAC) Improvement
- Taxpayer Communications
- Toll -Free Phone Lines

The magnitude and scope of the work accomplished in the past twelve months by these five project committees has been remarkable. This report includes issues identified, elevated to the IRS, pending review by the IRS, and at times immediately resolved by the IRS.

Another major focus of TAP has been to conduct outreach activities throughout the year. It is through this critical contact with taxpayers that TAP members receive immediate feedback from the public regarding issues, as well as receive recommendations and suggestions that lead to a more positive image for the IRS and its representatives. These grassroots efforts are TAP-membership driven in the form of one-on-one discussions, speeches and presentations, town hall events, networking, and community involvement.

We are proud to present this 2014 Annual Report. This report is a testament to the sense of civic duty, patriotism, and belief in the American way of life possessed by ordinary citizens from all walks of life. Without the volunteerism and dedication to improving government services, this report would not have been possible. TAP is, and will always be, ready and able to listen to and represent the interests of American taxpayers.

Letter from the Departing Chair

In 2014, the Taxpayer Advocacy Panel (TAP) successfully continued its mission of listening to taxpayers, identifying taxpayers' issues, and making suggestions for improving IRS services and customer satisfaction. TAP performed its mission in a timely and efficient manner while doing "more with less" in keeping with the reductions in services mandated by the decreases in the IRS' budget.

In the year ended December 31, 2014, TAP's volunteer members generated 30 recommendations from 134 issues. TAP's members conducted 526 outreach activities with a total audience of 351,471.

Clearly, TAP will face more challenges in response to several issues; the Affordable Care Act, Identity Theft, and the "fallout" from the IRS's reduction in services. These issues are in addition to addressing the issues it receives in performing its mission; working on the input it receives from taxpayers on systemic issues. Fortunately, the TAP membership, its regular committees and its ad hoc committees within TAP, while collaborating with the TAP staff, have worked tirelessly to improve TAP's efficiency, accuracy, and consistency to enable TAP to successfully address these challenges in its unfailingly effective manner. This improvement has transpired despite the onerous reduction in services that has increasingly plagued the IRS and its affiliates.

My experience as a TAP member and TAP National Chair has been exhilarating with its necessary high level of activity and maximum use of my skills. That experience has enhanced my communication abilities in many ways and has made me a more effective, knowledgeable, and responsible citizen, tax preparer, and taxpayer.

I volunteered for TAP with the idea of "giving back." I feel that goal has been met in many ways, but not without some valuable help. My Vice-chair, Mike Swartz, has been an invaluable source of positive feedback and support while doing an exemplary job as Outreach Chair. Each of my committee chairs has performed admirably in leading their committees and in generating valuable issues and recommendations to improve the IRS's service and customer satisfaction. The TAP staff has labored tirelessly working with the committees, providing research, contacts and liaison with IRS personnel, and guidance to enable TAP to navigate the labyrinthine IRS code, manuals, procedures, and protocols. But the real innovative grass roots work has been performed by the individual TAP members themselves. They have been the muscle and bone of TAP by their unselfish devotion to TAP's mission. Their mix of professional skills, education, and experience has really been the tie that has bound TAP together in a cohesive unit.

I am honored to have served in TAP as a volunteer and as its National Chair.

Ken Armstrong
2014 TAP National Chair

Table of Contents

Letter from the Departing Chair	ii
Introduction	1
Letter from the Incoming Chair	3
TAP's Mission, Scope and Objectives	5
2014 TAP Map	7
Outreach: How TAP Listens to Taxpayers	9
2014 Outreach Committee Report	10
TAP 2014 Project Committee Accomplishments	13
Project Committee Report	13
TAP Recommendations to the IRS	13
Project Committee Chair Reports	14
Taxpayer Assistance Centers Improvement Committee	14
Notices and Correspondence Committee	17
Taxpayer Communications Committee	20
Tax Forms and Publications Committee	24
Toll-Free Phone Lines Committee	27
Internal Communications Committee	30
TAP 2014 Special Events and Activities	33
TAP Elects New Leaders for 2014	33
New Member Selection for 2014	33
Recruitment Drive	33
New Bankruptcy Publication	33
TAP Geographic Committee Map (Text Version)	35
Appendix A: Taxpayer Advocacy Panel Members	39
Appendix B: Taxpayer Advocacy Panel IRS Staff	45
Appendix C: TAP Committee IRS Designated Officers	47
Appendix D: TAP Project Committee IRS Program Owners	49
Appendix E: Acronyms	51

Introduction

The Department of the Treasury (Treasury) was the driving force in creating the Taxpayer Advocacy Panel (TAP) in 2002 based on a review of IRS advisory committees. This Panel which was originally named the Citizen Advocacy Panel only operated in ten states. Due to its contributions, in 2002 Treasury recommended a nationwide expansion and renamed it the Taxpayer Advocacy Panel.

TAP membership is drawn from an extensive, nationwide pool of citizen volunteers with at least one member from each of the 50 states, the District of Columbia, and Puerto Rico. Much of the success of TAP is attributed to the diverse backgrounds and experience members bring to the panel. Member recruitment is conducted during early spring and is widely advertised in local and national media. Potential members are screened and interviewed by existing panel members and IRS staff in addition to undergoing a thorough background check. A final pool of candidates is then forwarded through the Commissioner of Internal Revenue to Treasury for final approval and appointment.

Before we introduce you to the working mechanics of TAP, we must acknowledge and give thanks to the tremendous talent and commitment of the IRS staff. As a result of its dedication and commitment to the taxpaying public, TAP members were able to work harder than ever to protect and promote taxpayers' interests.

So, what is TAP?

TAP is an independent advisory committee that operates under the auspices of the Federal Advisory Committee Act (FACA) which ensures panel advice and recommendations are objective and accessible to the public. From an administrative perspective, TAP is accountable to Treasury, the IRS, and the National Taxpayer Advocate. The Taxpayer Advocate Service (TAS), an independent division within the IRS hierarchy, provides essential funding, technical, administrative, and clerical support to TAP.

This page intentionally left blank.

Letter from the Incoming Chair

The TAP fields issues from taxpayers regarding IRS service and customer satisfaction with vigor and passion in keeping with its mission. We are just beginning to see the fallout from the Affordable Care Act as the IRS completes its first filing season as the administrator of key portions of the law. Draconian cutbacks in IRS taxpayer services disproportionately impact the poor and elderly, who are most in need of that assistance and have little access to other resources. No one is unscathed, as even professional accountants and tax preparers find it increasingly difficult to access the channels through which they traditionally received support and assistance in resolving their clients' issues. U.S. citizens overseas find themselves with little support beyond irs.gov in situations with spotty or non-existent internet access. Tax forms and publications become more complex, reflecting an ever more byzantine tax code. And identity theft increasingly challenges the very integrity of the income tax filing system.

Through its grassroots efforts the citizen volunteers of TAP play a critical role in raising IRS awareness of the impact of these issues. They provide the IRS valuable advice as it attempts to balance solutions to these challenges with minimizing taxpayer burden.

TAP members are spread across all 50 states, the District of Columbia, and Puerto Rico. We even have a member based in Europe representing overseas taxpayers. Individually, TAP members are enthusiastic and dedicated, but their cohesion and effectiveness as a group are severely challenged by the inability to meet face-to-face. The full TAP membership last met in 2011.

TAP committees have been able to meet only once per year in constrained circumstances. Frequent conference calls, newsletters, and other internal communications, along with a dedicated staff, help to keep things moving forward. But in an entirely virtual environment individual members can feel disconnected from the broader mission, and the quality and quantity of recommendations to the IRS can suffer. TAP members in large states are unable to conduct effective outreach outside their local communities due to the lack of travel funds. Many common sense suggestions are dead on arrival at the IRS due to lack of resources to implement them.

Despite these restrictions, the TAP membership continues to identify many issues within the income tax system and make concrete and high quality suggestions to improve the IRS service and customer satisfaction. The TAP will continue to explore technical means to collaborate as it strives to be an effective advocate and problem-solving body. The TAP, its body of volunteers and professional staff, believes in its ability to help the taxpayers of the United States by improving the service and administration of the tax system and will remain dedicated to that mission.

Mike Swartz
2015 TAP National Chair

This page intentionally left blank.

TAP's Mission, Scope and Objectives

The Taxpayer Advocacy Panel listens to taxpayers, identifies taxpayers' issues, and makes recommendations for improving IRS service and customer satisfaction. The mission is to partner with the IRS and continuously look for ways to improve its service to taxpayers.

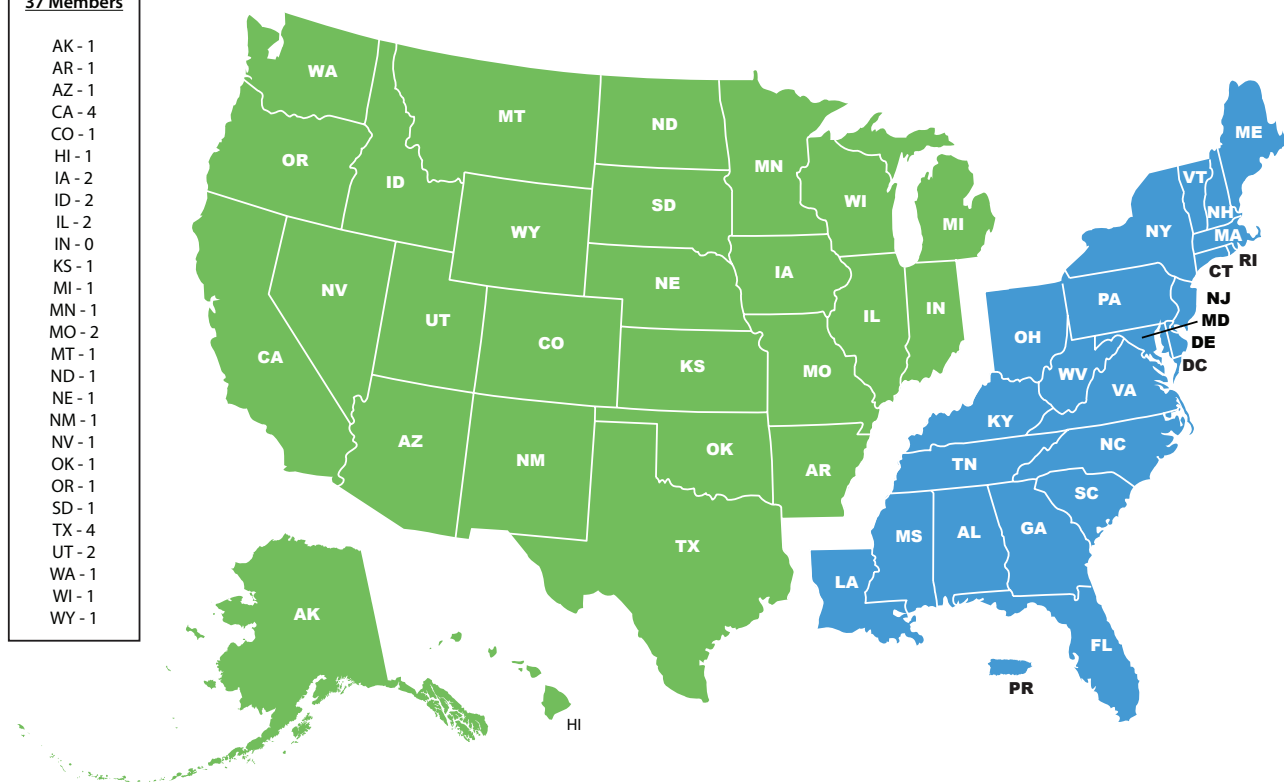
TAP provides a taxpayer's perspective on critical tax administrative programs and helps identify grassroots issues through outreach. TAP also provides opportunities to gather independent taxpayer comments and suggestions regarding IRS service, customer satisfaction, or process improvements; it has direct access to the appropriate operating divisions to ensure recommendations are considered. TAP scope focuses primarily on issues that fall within the jurisdiction of the Wage & Investment (W&I) and Small Business/ Self-Employed (SB/SE) Operating Divisions.

This page intentionally left blank.

2014 TAP Map

74 Member Positions

TAP West 37 Members
AK - 1
AR - 1
AZ - 1
CA - 4
CO - 1
HI - 1
IA - 2
ID - 2
IL - 2
IN - 0
KS - 1
MI - 1
MN - 1
MO - 2
MT - 1
ND - 1
NE - 1
NM - 1
NV - 1
OK - 1
OR - 1
SD - 1
TX - 4
UT - 2
WA - 1
WI - 1
WY - 1



TAP East 37 Members
AL - 1
CT - 1
DC - 1
DE - 1
FL - 2
GA - 2
KY - 2
LA - 1
MA - 2
MD - 1
ME - 1
MS - 1
NC - 1
NH - 1
NJ - 2
NY - 4
OH - 2
PA - 3
PR - 1
RI - 1
SC - 1
TN - 2
VA - 1
VT - 1
WV - 1
International - 0

This page intentionally left blank.

Outreach: How TAP Listens to Taxpayers

Figure 2: Summary of Outreach Efforts

Outreach Event	Number of Hours	Estimated Total Audience
Individual or Small Group Contact	34	191
Speeches and Presentations	392	378,305
Fairs and Expo Booths	236	10,346
Correspondence	32	89,269
Other	22	64,936
Meetings	628	9,936
Estimated Total Audience ¹		552,983

¹ These estimated totals are based on data collected from media sources, TV, and radio stations and Outreach Efforts by TAP Members during 2014.

2014 Outreach Committee Report

Members

Mike Swartz, Texas, Chair
Daniela Gola, California
David Hayes, Tennessee
Barbara (Basha) McCrumb, Delaware
Lonnie Mayer, South Dakota
Walter Webster, New Mexico

The Outreach Committee is comprised of one representative from each TAP project committee, usually the committee's vice-chair, and is led by the TAP Vice-chair. Its mission is to support TAP members in their outreach work and improve the quality and quantity of that outreach work. The Committee acts as a clearinghouse within TAP for outreach information and resources. Outreach is critical both as a source of issues from the public and to increase awareness of TAP itself. It can include a presentation to a group, a one-on-one encounter with a taxpayer, a letter or an article placed in a publication, or a visit to a Congressional office or VITA center.

TAP members are asked to report monthly their outreach and other TAP-related activity. Unfortunately in any given month only half of TAP members report any outreach activity. Many members don't even file a report.

In 2014 the Outreach Committee took the following steps to improve outreach by members:

- **Updated** and posted a standard PowerPoint presentation on TAP that a member can use as is or customize for a group presentation.
- **Improved** the outreach training given to TAP members to include more ideas about finding outreach opportunities and to add role-playing scenarios.
- **Renamed** the report used for reporting TAP hours and work the "Activity Report" in 2015. Formerly named the "Outreach Report", some members were not submitting any reports or not submitting reports for months they did not perform any outreach, even though they had spent time on other activities like researching and preparing issues for IRS consideration.
- **Worked** with the Taxpayer Communications Committee to develop "10 Facts About TAP" to be published by the IRS as part of their IRS Tax Tips series of electronic newsletters sent to practitioners and others (TAP issue 29865); and sent a referral to the IRS (TAP issue 31993) recommending ways that IRS management can encourage Local Taxpayer Advocates (LTA) to be more consistently effective outreach partners with TAP members in their states. LTAs can be a great resource to TAP members by inviting them to their own outreach events and promoting TAP themselves. However, many TAP members struggle to develop effective relationships with their LTAs. In a survey taken in early 2014, 56 percent of retiring TAP members – those who had just completed their three-

year term -- said they had no contact with their LTA at any time during those three years. The referral asks that the IRS make LTAs formally accountable for proactively contacting their TAP members and inviting them to outreach events, and that IRS managers reach out to TAP members to assess LTA performance.

The Committee considered some other fine ideas but was not able to follow up on them during the year due to time constraints.

- **Create** a library of presentations on specific tax-related topics such as the child tax credit, education credits, or the Taxpayer Bill of Rights. By being able to offer a presentation on a topic of interest a TAP member may be more likely to secure a speaking engagement, as compared with a general presentation on TAP itself.
- **Develop** a formal program such as an “Outreach Hall of Fame” to recognize TAP members who perform a significant amount of outreach or who reported a noteworthy outreach experience.
- **Ensure** that signs and brochures about TAP are readily available in the IRS Taxpayer Assistance Centers and VITA sites.

This page intentionally left blank.

TAP 2014 Project Committee Accomplishments

Project Committee Report

The Taxpayer Advocacy Panel (TAP) had five core customer-focused project committees in 2014. The committees worked on projects identified and defined by the TAP Joint Committee (JC) and IRS program executives. Each committee was similar in size and consisted of members from around the country. The project committees worked with the IRS to define problems and then develop recommendations to address the topics. The IRS values TAP's efforts and recommendations on the various projects. TAP members bring a variety of backgrounds and thinking which can lead to fresh approaches that may not be apparent to the internal IRS organizations. TAP also addressed Ad Hoc issues and made recommendations to the IRS for changes.

In addition, TAP Internal Communications Committee worked on products used in 2014 by TAP for internal TAP business, as well as interaction with taxpayers. This included the monthly TAP Newsletters, updating outreach materials, setting procedures to respond to issue submitters to let them know the status of their issue, and the 2013 Annual Report.

TAP Recommendations to the IRS

The five core Project Committees completed 31 projects and submitted 42 project recommendations to the IRS in 2014. In addition, the TAP Internal Communications Committee completed two projects.

Project Committee Chair Reports

Taxpayer Assistance Centers Improvement Committee

Members

Juan Aguirre, Ohio
Ralph Boyea, Hawaii
Nancy Dery, New Hampshire
Jamelda Fulton, Mississippi
Daniela Goia, California, Vice-chair
Allan Goldberg, New Jersey
Leni Gonzalez, Virginia
Robert Gross, Vermont
Catherine Jeppson, California
Samuel Kindred, Ohio
Page Moore, Nebraska
Robert Phillips, Texas
Alphonse Piard, Florida
Edward Sykes, Kansas, Chair
David Thies, Illinois
Hyacinth Tucker, Maryland

Designated Federal Officer

Louis Morizio, Chief TAP East, New York

IRS Program Owner

Tina D'eredita, Chief, Policy, Technology and Measures Field Assistance –
Headquarters
Beth Braddock
Tamikio Bohler, W&I

TAS/Systemic Advocacy Staff

Louis Morizio, Chief TAP East, New York
Cedric Jeans, Acting Chief, TAP East, Tennessee
Donna Powers, Program Analyst, Florida
Robin Owsley, Program Analyst, Indiana
Rose Babb, Management Assistant, New York

Committee Work Scope and Recommendations

The Taxpayer Assistance Center Committee is primarily concerned with ways to improve the service to taxpayers who elect to use the Taxpayer Assistance Centers (TACs) and to make recommendations to the IRS on methods to deliver better service at the TACs. Due to recent funding cuts, the IRS has imposed a reduction in services available at the TACs.

The Committee has focused on ways the IRS can continue to deliver services to the taxpayer in this austere environment. As part of this process Committee members visited TACs and also interacted with the Local Taxpayer Advocates (LTAs) in their area. The Committee worked on six issues during the year. Of these, four were elevated to the IRS.

A summary of these issues follows:

- **Virtual Service Delivery (VSD)**

VSD is a system of hands-on electronic machines located at TACs or other public sites which allow direct interaction between a taxpayer and an IRS agent at a remote site. This technology has been implemented at 31 sites by the IRS with a good amount of success. However, the use of high technology methods of taxpayer assistance is a very dynamic environment and the Committee found it very difficult to determine the IRS's strategic plan in this area; therefore it decided not pursue the issue.

- **Individual Taxpayer Identification Numbers (ITINS)**

This issue was engendered by difficulties that IRS policies and procedures were creating for taxpayers seeking to obtain ITINs needed to meet their tax responsibilities. The IRS asked the Committee to explore this topic in 2013, however, because of the Government shutdown late in the year the matter was deferred until 2014. The policies and procedures IRS implemented placed a very difficult burden on impacted taxpayers and on TACs servicing them. The Committee made 14 recommendations to the IRS in a referral that was elevated in June of 2014. A timely response was received from the IRS fully or partially accepting seven of the recommendations. The Committee submitted a follow-up, replying to several of their comments. As of the end of 2014 a final response from the IRS had not been received.

- **Cash Payments**

Many TACs do not allow taxpayers to use cash to pay their taxes. Also, the current procedures used by the IRS at TACs that do accept cash are quite cumbersome. This referral makes recommendations to overcome some of these situations. This referral was elevated to the IRS in October of 2014. The Committee had not received a response from the IRS by the end of 2014.

- **Interns**

This was a holdover issue from 2013 and originally considered the use of both interns and volunteers in TACs. After extensive research and discussions with the IRS it was decided to drop the volunteer portion of the issue and concentrate on the use of interns throughout the IRS, not just at the TACs. This referral was elevated to the IRS in October of 2014 and the Committee has not received a response.

- **Form 2290**

Form 2290, *Heavy Highway Vehicle Use tax Return*, is used by over-the-road truckers to demonstrate they are up to date with their taxes so they can obtain operating permits. In the case of many small trucking operations, filing this form often results in multiple visits to the TAC by truckers resulting much down time. It also created a heavy burden on the TACs. This issue was considered at the request of the IRS. The Committee made several recommendations to the IRS on ways the system might be streamlined. The Referral was elevated to the IRS in November of 2014 and the Committee has not received a response.

Ongoing Work:

- **VITA**

The Committee spent a good amount of time considering ways that Volunteer Income Tax Assistance (VITA) might be used to help taxpayers deal with issues that were no longer handled by the TACs due to its reduction in services. The Committee worked very hard on this issue and came up with a number of good ideas. However, at the end of the year it was decided to move this issue forward to the 2015 TAC Committee as we felt there was an opportunity to further enhance a final referral.

Notices and Correspondence Committee

Members

William “Doug” Christopher, Kentucky, Chair
Philessia Edwards, Texas
Eugene Goldfarb, New York
David Hayes, Tennessee, Vice-chair
Mary Kautzman, Florida
Zafrulla Khan, Kentucky
Terri Klug, Utah
Gilberte Mayo, Maine
Roger Paquette, Rhode Island
Susan Patton, Pennsylvania
Russell Pinilis, New Jersey
John Slough, West Virginia
Angie Trottier, North Dakota
Angela Veal, Georgia
Stephen Webber, California

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

IRS Program Owners

Peter Reilley

TAS/Systemic Advocacy Staff

Susan Jimerson, Chief TAP West, Washington
Timothy Shepard, Program Analyst, Washington
Russ Pool, Program Analyst, Washington
Theresa Singleton, Program Analyst, Washington, D.C.
Kymberly Maine, Management Assistant, Washington
Annie Gold, Management Assistant, Texas

Committee Work Scope and Recommendations

The Notices and Correspondence Committee reviews IRS procedures for notices and correspondences that may cause an undue burden to the taxpayer. During this TAP year the committee reviewed and approved seven responses received from the IRS on referrals submitted during the previous TAP year. In addition, two subcommittees performed a detailed review and analysis of 11 issues on a variety of notice and correspondence procedure problem areas submitted by taxpayers. Finally, the IRS requested the committee review draft changes to one letter and one form. From these reviews and requests, the Committee forwarded four referrals to the IRS for implementation consideration.

- **Improvements to the Automated Underreporting (AUR) Reporting Process**

Current IRS AUR procedures result in a CP2000 notice being sent to taxpayers whose tax return does not match information received from other sources. The Committee's review of this notice concluded that taxpayers are frequently confused as to the notice's intent, threatened by the notice's language, and intimidated by the amount of potential additional tax due outlined in large type on the notice. Committee research of this issue revealed that the IRS uses another notice (CP2501) for those taxpayers potentially owing \$100,000 or more in additional taxes. Our research also concluded that the language and format of the CP2501 notice was much less confusing, threatening, and intimidating. The committee subsequently recommended the IRS use CP2501 notices in lieu of CP2000 notices as their initial contact with those taxpayers whose tax return information was reported as not matching information received from other sources. The IRS rejected this referral for a variety of reasons. The Committee did not agree with the reasons for this rejection and submitted a request for reconsideration which unfortunately was also rejected by the IRS.

- **Revisions to Letter 673C**

When taxpayers submit two or more returns for one tax period, the IRS combines the returns and computes the tax obligation. For those taxpayers receiving a refund, the IRS sends out a short one page letter explaining the action taken. The IRS sends out a longer letter to those taxpayers owing additional taxes along with a general explanation of possible penalties and interest incurred and the potential need for filing an amended return for previous years. The Committee's review of these letters revealed no problems with the short letter sent to the taxpayer when a refund was due. Several problems were noted on those longer letters sent out when additional tax was due. These problems led to taxpayer confusion as to what action was required on their part. To eliminate this confusion and improve taxpayer knowledge of the amendment process, the Committee proposed four specific changes to Letter 673 that were accepted for implementation by the IRS.

- **Revisions to Letter 474C**

Letter 474C is sent to taxpayers whenever the IRS finds and corrects taxpayer math computation errors on their returns. The IRS requested the Committee review and recommend changes to this letter. The Committee's review resulted in eight recommendations to improve taxpayer understanding of the information being communicated by the IRS. The IRS is still considering these recommendations.

- **Review of Form 886-H-EIC-2014**

The IRS uses this form when requesting additional information needed to accurately process taxpayer returns claiming the earned income tax credit (EITC). This additional information requested is needed to confirm the taxpayer's right to claim dependents and/or head of household filing status. Based

on taxpayer failure to adequately respond to these requests for additional information, the IRS prepared a draft Form 886, *Supporting Documents for Taxpayers Claiming EIC on the Bases of a Qualifying Child(ren)*, to replace the one currently in use. Before implementing this draft, the IRS asked for the Committee's review of and comments on the proposed changes to the Form 886. The Committee's review and analysis resulted in ten specific changes which we believe will help taxpayers better understand the purpose of the form and the information requested by the IRS. The IRS is still considering these recommendations.

- **Revisions to Form 4868, *Application for Automatic Extension of Time to File US Individual Income Tax Return***

The Committee reviewed several issues received from taxpayers regarding confusion as to the actions they should take and the timeframes to be followed when filing for an extension. The Committee specifically found that the instructions on the form were not clear and that taxpayers frequently incurred interest and penalties as a result of this confusion. The Committee outlined four changes that will more adequately communicate the specific actions and timeframes required by taxpayers when filing for an extension of time to file their tax return. These changes are still under consideration by the IRS.

Ongoing Work:

As the 2014 TAP year ended, the Committee had three ongoing projects that will be carried forward to the 2015 TAP.

The Committee prepared and forwarded to the attorney advisor a referral regarding confusion as to the actions and timeframes to be followed when taxpayers request an automatic extension of time to file their individual tax return (Form 4868). It is anticipated that this referral will be ready for Joint Committee consideration in January 2015.

The Committee also continued conducting research on problems taxpayers were experiencing with receiving notices and letters on the same issue from different IRS offices. The Committee had not decided if these were systemic issues or isolated, individual problems. This research will continue into the upcoming TAP year and a final conclusion made at that time.

Additionally, the Committee also plans to continue its evaluation of the Automated Under Reporter (AUR) process and develop changes to the language used in the CP2000 notices generated from this process.

Taxpayer Communications Committee

Members

Stephanie Campbell, Missouri
Elizabeth Chaney, Michigan
Patricia Dosdall, Alabama
Gina Jones, Louisiana
Suze Kanack, Wyoming
Jeanne Matthews, Pennsylvania
Jacqueline Scott-Bailey, South Carolina
Samuel Sorich, California
Michael Swartz, Texas
Ben Tuchi, Arizona
Andrew VanSingel, Illinois, Chair
Theresa Watson, Arkansas
Walter Webster, New Mexico, Vice-chair

Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

IRS Program Owners

Tonjua Menefee, Senior Tax Analyst, Maryland
Carolyn Sanders-Walsh, Senior Tax Analyst, Florida

TAS/Systemic Advocacy Staff

Susan Jimerson, Chief TAP West, Washington
Patti Robb, Program Analyst, Wisconsin
Ellen Smiley, Program Analyst, Wisconsin
Annie Gold, Management Assistant, Texas
Kymberly Maine, Management Assistant, Washington

Committee Work Scope and Recommendations:

For a voluntary tax compliance system to be effective, it is critical that communications both to and from the IRS be straightforward, convenient, easy to navigate, and timely. The Taxpayer Communications Committee (TCC) is charged with addressing all issues concerning communications with taxpayers that are not addressed by another TAP committee. The TCC also acts as a focal point where issues and recommendations cross committee boundaries. Communication is a key element of any interaction with taxpayers. When written communications are difficult to understand, do not provide a way to obtain clarification or identify a resource to resolve a problem or question, taxpayers are left to seek out personal interaction with IRS personnel to resolve their issues. Given IRS staffing constraints, this results in even less effective communication and delays in problem resolution.

The TCC exists to examine, research, and make suggestions to improve or enhance communication between the IRS and taxpayers. The TCC does not accept traditional barriers such as security, cost, or personnel constraints, but instead looks to discover methods already in use in other areas of government or private industry that have resolved time and cost constraints while maintaining security. The TCC keeps these constraints in mind but looks for ways to move past them to help the IRS develop a 21st century communication structure.

The TCC submitted eight recommendations to the IRS:

- **Retirement Account Facts**

Create a “**Retirement Account Facts**” landing page under the Hot Topics list on the IRS.gov home page. This recommendation proposed a comprehensive revamp of the basic information about retirement matters, following the life cycle of retirement planning for individuals with links to detailed explanations. The proposed Retirement Account Facts should include these topics: 1) starting to save for retirement; 2) building retirement savings; 3) non-retirement withdrawals; 4) retirement withdrawals; 5) death, or inheriting an IRA; and 6) special situations not covered elsewhere.

- **Ten Things to Know About TAP**

Create a fact sheet titled “**Ten Things to Know about the Taxpayer Advocacy Panel**” which closely follows the same structure of “Ten Things to know about the Taxpayer Advocate Service”. When doing outreach, taxpayers often confuse TAP with TAS. Creation of this fact sheet will help spread awareness of the TAP and distinguish it from the discrete role of TAS.

- **American Opportunity Credit**

Create an Online Tool for the **American Opportunity Credit**. The American Opportunity Credit is an education benefit available for the first four years of post-secondary education provided the other requirements are met. Often taxpayers do not remember how many years they claimed the credit for themselves or a dependent. This online tool would allow taxpayers and practitioners to enter taxpayer specific information on a secure site, and determine how many years the credit was claimed, and prevent taxpayers from incorrectly claiming the credit for more years than allowed, which may ultimately lead to a tax deficiency upon examination of the return. Although the IRS agreed that the recommendation had merit, it was initially rejected in November 2014 due to funding constraints. Because the TCC believes this proposal would provide cost savings not originally considered by the IRS, the TCC will submit a request for reconsideration in early 2015, and the result will be reported in the 2015 TAP Annual Report.

- **Fresh Start Initiative**

Provide feedback and effectiveness on the **Fresh Start Initiative**. The Fresh Start Initiative is a series of taxpayer friendly policy changes aimed at

fostering compliance and allowing financially distressed taxpayers a second chance to become compliant. Provisions include the increase of the Notice of Federal Tax Lien (NFTL) filing threshold from \$5,000 to \$10,000; relaxing the terms of installment agreements; revising the collection standards for an offer in compromise; and providing penalty relief in certain circumstances. The Committee applauded the efforts of the IRS for its taxpayer friendly changes, but also suggested expansion of the Fresh Start Initiative. Those recommendations include an automatic withdrawal of a NFTL when the lien is satisfied and released (taxpayers currently must make a written request for withdrawal); include the wording “currently not collectible” (CNC) in more IRS publications, which is an option taxpayers have when they are determined to not be able to make any payments (current IRS literature fails to mention CNC status in its collection alternatives); initiate a waiver of user fees to setup an installment agreement (the IRS currently charges a reduced fee of \$43 to setup an installment agreement, but waives the user fee for Offers in Compromise).

- **Simplified Home Office Deduction (SHOD)**

Promote the new **Simplified Home Office Deduction (SHOD)**. First available in 2013, the SHOD allows self-employed taxpayers to take a home office deduction based on a simplified method of \$5 per square foot of home used for business (maximum 300 square feet). Promotion of the SHOD includes expansion of strategic partnerships with Chambers of Commerce, the Small Business Administration, SCORE, and franchises that target independent distributors (such as beauty products and vitamins/supplements) as well as promotion on social media outlets such as Facebook, Twitter, YouTube, and LinkedIn. The recommendation also suggests the addition of self-help materials on IRS.gov, as well as integration of the SHOD to third party return preparation software, which could prompt questions that would increase the use of this deduction.

- **Identity theft**

Combat identity theft through other government identities, specifically the Federal Cloud Credential Exchange (FCCX) and the National Strategy for Trusted Identities in Cyberspace (NSTIC). Partnership with agencies such as the FCCX and NSTIC will foster added security and may provide additional services through electronic portals.

- **Business Related Identity Theft**

Combat business related identity theft through increased outreach and awareness, adding additional security measures when issuing a new EIN (including PIN-based activations, additional security measures for suspicious EINs, real-time matching of information for quicker detection of ID theft) and building strategic partnerships with local taxing authorities to mitigate risk and identify and follow up instances of theft.

- **Itemized deductions (Tax Topic 500)**

Add a link to the eligible itemized deductions (Tax Topic 500) in the list of “Individual Deductions” which is accessed by clicking the “Credits & Deductions” tab on the IRS homepage, thus making it easier for taxpayers to locate information on all individual deductions.

Ongoing Work:

The TCC will continue to monitor the two 2013 proposals that were resubmitted in 2014, along with the 2014 recommendations submitted late in the year. The TCC accepted and began work on four new issues during the face-to-face meeting in January, 2015.

The TCC will continue to consider ways to enhance communications with taxpayers during 2015. Due to the consistent IRS budget cuts imposed by Congress, the ability of the Service to provide services to taxpayers is at record-low levels. Consequently, taxpayers are too often left to their own devices to obtain information they need from the IRS to satisfy their tax obligations. It is imperative that this information is readily accessible and understandable through multiple mediums, e.g., IRS.gov, social media and print materials. In addition, statutory changes, including the income tax aspects of the Affordable Care Act, will continue to receive attention from the TCC.

Tax Forms and Publications Committee

Members

J. Eric Butler, Tennessee
Kirk Chartier, Georgia
Eugene Chulick, Nevada, Chair
Jack Dell, Idaho
Philip George, Utah
Carolyn Gould, Connecticut
Barbara McCrumb, Delaware, Vice-chair
Giovanni Mendez, Puerto Rico
Mahendra Patel, Pennsylvania
Mary Jo Thomson, Oklahoma
Elena Tscherny, Washington, D.C.
William Vetter, Texas
Jonathan Wolfsohn, New York

Designated Federal Officer

Louis Morizio, Chief TAP East, New York

IRS Program Owners

Patty Wagner, Senior Tax Analyst, W&I, Maryland

TAS/Systemic Advocacy Staff

Louis Morizio, Chief TAP East, New York
Marisa Knispel, Program Analyst, New York
Theresa Singleton, Washington, D.C.
Rose Babb, Management Assistant, New York

Committee Work Scope and Recommendations:

The IRS has historically worked with the Taxpayer Advocacy Panel (TAP) to recommend changes to various forms and publications under review by the IRS. The members of the Tax Forms and Publications (TFP) Committee work with IRS Program Owners and Subject Matter Experts to improve IRS Forms and Publications. The issues specific to Tax Forms and Publications are compiled from taxpayer suggestions, project committee suggestions, and IRS requests.

TAP received 70 workable concerns related to improvements, corrections, and clarifications of Tax Forms and Publications during the period January 1 through July 31, 2014. This equals 32% of the total issues submitted to TAP during this time. The issues included items specific to a single form or publication, as well as multiple items from taxpayers regarding a common form or publication. The TF&P committee was responsible for 50% of the issues sent to the IRS from TAP.

The following listing details the specific Tax Forms and Publications reviewed and addressed during the period.

- **Publication 575, *Pension and Annuity Income (Including Simplified General Rule), The General Rule***

Although this Publication will help you determine whether you can use the General Rule, it will not help you use it to determine the tax treatment of your pension or annuity income. For that and other information on the General Rule, see Publication 939, *General Rule for Pensions and Annuities*. IRS partially accepted recommendations and proposed implementation date December 31, 2015.

- **Publication 179, *Circular PR – Federal Tax Guide for Employers in Puerto Rico***

The TF&P Committee was asked to assist with the Publication 179. The project involved outreach efforts from all TAP committees to find out whether or not people are using Publication 179 in their area although it is meant mainly for use in Puerto Rico. The TAP Committees consolidated outreach efforts and concluded that the Publication is extremely helpful even though some of the information is available in other materials, and the form is not being used. The Committee completed their review.

- **Form 2848, *Power of Attorney and Declaration of Representative***

Many phone assistants request the date of birth (DOB) in order to validate the caller's ability to discuss the taxpayer's account with them. This is an inappropriate request because other information on the Centralized Authorization File (CAF) is actually all they need for validation. The options explored were adding the DOB to the Form 2848 or address the issue in training.

The Committee decided that this issue may be handled better with updated training for the phone assistants, rather than a form change issue. The Committee decided to do more research on the issue. Research was conducted and it was discovered by TF&P that Chief Counsel owns this form, so any recommendations should be directed to Chief Counsel. The Committee completed their review.

- **Publication 590, *Individual Retirement Arrangements (IRAs)***

The IRS accepted the majority of the recommendations for this Publication and as a result has divided Publication 590, respectively with more concise information and guidance on the subjects of contributions and distribution.

Publication 590A, *Contributions* would provide taxpayers with more concise information and guidance on the contributions side of IRA's.

Publication 590B, *Distributions* would provide taxpayers with more concise information and guidance on the distributions side of IRA's.

- **Form 12153, *Request for a Collection Due Process or Equivalent Hearing***
The most current Form 12153 and Form 12153 (SP [Spanish]) available to the public is a 2011 revision and has an error in the instructions under 'What is an Equivalent Hearing?' IRS accepted the recommendations and published the 2012 Form on IRS.gov. The proposed implementation date and task/assignment complete date was March 13, 2014.
- **Alternative Minimum Tax Worksheet in Form 1040 Instructions**
Since 2010, the Form 1040 Instructions does not include the Alternative Minimum Tax (AMT) Worksheet. This worksheet is critical and it assists taxpayers in determining if they need to complete Form 6251, *Alternative Minimum Tax - Individuals*. Instead, the Instructions refer users to an online "AMT Assistant."

Not everyone has access to a computer, therefore to assist and to facilitate taxpayers in computing the AMT, we recommend the IRS incorporate the AMT worksheet in the Form 1040 Instructions as it was prior to tax year 2010. IRS accepted the recommendation.
- **Form 3520, *Foreign Trusts, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and Instructions***
Review Form 3520 and Instructions for clarity. The Committee made 15 recommendations regarding Form 3520. It was elevated to the IRS and we are waiting for a response.

Other Activities and Achievements

The TF&P Committee was asked to determine whether Publication 179, Circular PR-Federal Tax Guide for Employers in Puerto Rico was still needed, since the information is available in other publications.

Ongoing work

TF&P is both proactive and reactive. The Committee identifies issues from vigorous outreach functions and from issues which have been previously identified but not addressed. The Committee also addresses issues identified by the IRS as needing more clarity and understandability.

As a result, the Committee completes most of its projects during the year and generally does not have year-end carryover work. However, late in the year the Committee began an assignment to look at developing standardized W-2 forms. There was not enough time to complete it so it will be addressed by the 2015 Committee.

Toll-Free Phone Lines Committee

Members

Kenneth Armstrong, Montana, Chair
Jerome Bell, North Carolina
Laurie Chivers, Massachusetts
Gretchen Cooney, Iowa
Francis Grinnan, New York
Dan Halleman, Colorado, Chair
Lonnie Mayer, South Dakota, Vice-chair
Boris Mikhail, New York
Elizabeth Murphy-Adams, Washington
Clarke Powers, Oregon
Thomas Ralph, Massachusetts
L. Keith Robinette, Missouri
Dawn Welles, Wisconsin
Gary Wells, Alaska
Martha Zachary, Minnesota

Designated Federal Officer

Louis Morizio, Chief TAP East, New York

Program Owner

Debra Awalt, W&I Analyst, Maryland

TAS /Systemic Advocacy

Tamara Birts, Program Analyst, Washington, D.C.
Lisa Szargowicz, Local Taxpayer Advocate, Rhode Island

TAP Staff

Louis Morizio, Chief TAP East, New York
Linda Rivera, Senior Program Analyst, Washington, D.C.
Rose Babb, Management Assistant, New York

Committee Work Scope and Recommendations

- **Get Transcripts Program Review**

The IRS requested that the Toll-Free Committee access the “Get Transcripts” link on IRS.gov to identify opportunities for improvement. Based upon taxpayer feedback, input of information to determine identity for access often resulted in a termination based on an error, with no error code. The Committee recommended through the use of a text box pop-up providing an explanation for the denial of access.

The purpose of this referral was to provide suggested changes to the current Get Transcripts Program.

1. When taxpayers access the “Get Transcripts” site and are denied access, they are not given explanations of any of the error codes.
2. Explanations of error codes would be useful to taxpayers so that errors can be avoided in future attempts to access the site.
3. Taxpayers should be directed to submit Form 4506T-*Request for Transcript for Tax Return* in lieu of using [irs.gov](https://www.irs.gov) to obtain a transcript by mail.
4. It is recommended that the following error codes, with their definitions, be displayed for the public via the use of a text box.

Users may experience a technical problem when trying to access the “Get Transcripts” Program. In the event that this happens we recommend that you close your browser for security reasons and try again later.

If this does not resolve your issues, please request your transcript by submitting Form 4506T (Request for Transcript for Tax Return).

Technical Difficulties Codes

7001: User Locked-Failed Login Attempts	7012: User Disabled
7002: User Locked-Failed ID PROOF Attempts	7013: Old Password Reused
7003: User Secret Question Validation Failed	7014: Duplicate
7004: Secret Question-Answer Failed	7015: Forgot Password, Reset
7005: Secret Question-Answer Lockout	Disabled User

The IRS Responded: While we want to provide a user-friendly customer service experience for taxpayers, a balance needs to be maintained between better informing the taxpayer and protecting taxpayer information. User-friendly error messages that will not compromise security are in the process of being explored. We are unable to approve recommendations 1, 2, &3. We will partially accept recommendation #4.

- **Toll Free Phone Line Call Routing after Reduction in Services**

The IRS requested the Committee to suggest a revision of the message taxpayers receive when calling the “Toll-Free Line” during the height of tax filing season, due to the reduction of services. This included recommending how to advise taxpayers of the “Reductions in Services” affecting toll-free calls related to obtaining tax law assistance. The IRS has determined that the primary needs of the taxpayer are account related inquiries and therefore basic tax law questions will only be answered between January 1 and April 15. No tax law questions will be answered for the remaining portion of the year. Based on taxpayer feedback,

after a significant wait time the caller is informed their basic tax law question cannot be answered. The Committee recommended that between April 16 and December 31st, the first routing of an inquiry for tax law assistance have an explanation that the service is not being provided and will direct the caller to the irs.gov website.

- During filing season, January 1st to April 15th, basic tax law questions should be routed to the applicable queue or application responsible for answering basic tax law questions through a menu prompt. The same menu prompt should route callers with advanced tax law questions and all other callers. Basic tax law calls are answered January through April 15.

In addition, the Committee was asked to suggest a means to notify taxpayers who do not or will not use the Internet, primarily, senior citizens, veterans, low-income individuals, etc. The Committee was unable to provide any specific recommendations to this issue due to the enormity of the task.

Ongoing Work:

The Toll-Free Committee continues to work on the feasibility of an enhanced “callback” system allowing the taxpayer to leave call back information instead of waiting on hold for extended periods of time.

Recommend messages pertaining to wait times be more realistic and accurate. Recommend enhancements and improvements to the Priority Practitioner Service phone line.

Internal Communications Committee

Members

Kenneth Armstrong, Montana
Nancy Dery, Hew Hampshire
Patricia Dosdall, Alabama
Dan Halleman, Colorado
Suze Kanack, Wyoming, Chair
Mary Kautzman, Florida
Jeanne Matthews, Pennsylvania
Gilberte Mayo, Maine
Barbara McCrumb, Delaware
Boris Mikhail, New York, Vice-chair
Stephen Webber, California

Designated Federal Officer

Steve Berkey, Senior Program Analyst, Florida

Program Owner

Sheila Andrews, TAP Director, Indiana

Staff

Susan Jimerson, Chief TAP West, Washington
Patti Robb, Program Analyst, Wisconsin
Annie Gold, Management Assistant, Texas
Kymberly Maine, Management Assistant, Washington

Committee Work Scope and Recommendations

The main focus of the Internal Communication committee this year was to get the annual report prepared. We started with a draft report and by February we had our first working copy. This was accomplished since the former years member had done a wonderful job in preparing an outline for us to follow. The committee, with help from IRS staff, worked extremely hard going over every word of the Annual Report.

At the same time the Joint Committee asked the Internal Committee to look at Issue Referrals. The committee was broken up into subcommittees and then invited other members to help with this project. At the end of the year the Joint Committee accepted the work the committee had produced.

While working diligently on the Annual Report and Issue Referrals, the committee continued to produce and deliver the newsletter to TAP Members. One of the sections included in the newsletter was comments by our former Chairman Rich Biancia. Chairman Biancia wrote about the funding loss that TAP has sustained over the last few years. It was recommended the Newsletter be sent out to new members as soon as we have contact information as well as giving former members the option of continuing

to receive the publication. This would be in addition to posting it on TAP Space and our Facebook page. An issue encountered was no matter how many times we asked for help setting up our new annual report we did not get a response from other IRS staff. This is a problem, we know that we are not the only area of the IRS but we do need to be acknowledged.

Ongoing Work:

The committee will be going forward with the Annual Report, reenergizing the newsletter, and hoping to help with some of the update to our print messages. The committee is working on a color and design upgrade to emphasis what TAP truly is, starting with adding the top 10 items you need to know about TAP to our handouts.

This page intentionally left blank.

TAP 2014 Special Events and Activities

TAP Elects New Leaders for 2014

TAP members selected Kenneth Armstrong of Kalispell, Montana, as National Chair of the Panel for 2014. Kenneth was the 2013 Chair of the Toll-Free Phone Lines Project Committee and is entering his third and final year on the Panel. Members also selected Michael Swartz, of Austin, Texas, as National Vice-chair. Michael is a second year member.

New Member Selection for 2014

The IRS announced the selection of 27 new members to serve on the nationwide Panel for 2014. Treasury appointed 5 new members from a pool of over 400 applicants on December 12, 2013. The TAP Director selected the remaining 22 from the list of alternates previously approved by Treasury. The new Panel members joined 46 returning members to complete the 73 members for 2014.

Recruitment Drive

The TAP recruitment drive for the 2014 new members opened on February 22 and concluded on April 1, 2013. The TAP received 407 applications, a six percent increase over last year. The TAP management team ranked the applicants in April and interview panels consisting of a TAP Member, a TAP Manager and an LTA interviewed almost 100 of the top candidates in May. The TAP Director sent the recommended selections to the National Taxpayer Advocate to fill 27 member vacancies as well as numerous alternate candidate recommendations for future vacancies. The National Taxpayer Advocate approved TAP recommendations and forwarded the selection package through the IRS Commissioner to Treasury for final selection approval. Treasury appointed 5 of the new members and 25 new alternates from the pool of applicants on December 12, 2013. The TAP Director selected the remaining 22 new members from the list of alternates previously approved by Treasury. The 27 new panel members joined 46 returning members to complete the panel of 73 members for 2014.

IRS Commissioner announces issuance of new Bankruptcy Publication

The IRS Commissioner announced the issuance of Publication 5082, What You Should Know About Chapter 13 Bankruptcy and Taxes as a new resource for bankruptcy in the e-news for tax professional's article 2014-24 dated June 13, 2014. This revised publication is the product of recommendations made by the 2012 TAP Bankruptcy Compliance committee. The IRS accepted the committee's recommendation to provide the public with a bankruptcy brochure to assist taxpayers in making bankruptcy decisions. The design format and brochure language included in the referral was accepted verbatim as being "concise and informative" and resulted in the production of Publication 5082 in April of 2013.

This page intentionally left blank.

TAP Geographic Committee Map (Text Version)

State	Member(s)
Alabama	1
Alaska	1
Arizona	1
Arkansas	1
California	4
Colorado	1
Connecticut	1
Delaware	1
Florida	2
Georgia	2
Hawaii	1
Idaho	2
Illinois	2
Indiana	0
International	0
Iowa	2
Kansas	1
Kentucky	2
Louisiana	1

State	Member(s)
Maine	1
Maryland	1
Massachusetts	2
Michigan	1
Minnesota	1
Mississippi	1
Missouri	2
Montana	1
Nebraska	1
Nevada	1
New Hampshire	1
New Jersey	2
New Mexico	1
New York	4
North Carolina	1
North Dakota	1
Ohio	2
Oklahoma	1
Oregon	1
Pennsylvania	3

State	Member(s)
Puerto Rico	1
Rhode Island	1
South Carolina	1
South Dakota	1
Tennessee	2
Texas	4
Utah	2
Vermont	1
Virginia	1
Washington	1
Washington, D.C.	1
West Virginia	1
Wisconsin	1
Wyoming	1

This page intentionally left blank.

Appendix A: Taxpayer Advocacy Panel Members

Member	City, State	Project Committee
Aguirre, Juan	Cleveland Heights, OH	Taxpayer Assistance Center Improvement
Armstrong, Kenneth	Kalispell, MT	Toll-Free Phone Line
Bell, Jerome	Fayetteville, NC	Toll-Free Phone Line
Boyea, Ralph	Keaau, HI	Taxpayer Assistance Center Improvements
Bulter, J. Eric	Knoxville, TN	Tax Forms and Publications
Campbell, Stephanie	Farmington, MO	Taxpayer Communications
Chaney, Elizabeth	Lansing, MI	Taxpayer Communications
Chartier, Kirk	Atlanta, GA	Tax Forms and Publications
Chivers, Laurie	Dalton, MA	Toll-Free Phone Line
Christopher, William	Winchester, KY	Notices and Correspondence
Chulick, Eugene	Dayton, NV	Tax Forms and Publications
Cooney, Gretchen	Holstein, IA	Toll-Free Phone Line
Dell, Jack	Hayden, ID	Tax Forms and Publications

Member	City, State	Project Committee
Dery, Nancy	Sanbornville, NH	Taxpayer Assistance Center Improvements
Dosdall, Patricia	Huntsville, AL	Taxpayer Communications
Edwards, Philessia	Austin, TX	Notices and Correspondence
Fulton, Jamelda	Greenville, MS	Taxpayer Assistance Center Improvements
George, Philip	St. George, UT	Tax Forms and Publications
Goia, Daniela	Garden Grove, CA	Taxpayer Assistance Center Improvements
Goldberg, Allan	Hunter, NY	Taxpayer Assistance Center Improvements
Goldfarb, Eugene	Syosset, NY	Notices and Correspondence
Gonzalez, Leni	Arlington, VA	Taxpayer Assistance Center Improvements
Gould, Carolyn	North Haven, CT	Tax Forms and Publications
Grinnan, Francis	Rochester, NY	Toll-Free Phone Line
Gross, Robert	Montpelier, VT	Taxpayer Assistance Center Improvements
Halleman, Dan	Thornton, CO	Toll-Free Phone Line
Hayes, David	Mt. Juliet, TN	Notices and Correspondence

Member	City, State	Project Committee
Jeppson, Catherine	Northridge, CA	Taxpayer Assistance Center Improvements
Jones, Gina	Delhi, LA	Taxpayer Communications
Kanack, Suze	Riverton, WY	Taxpayer Communications
Kautzman, Mary	Windermere, FL	Notices and Correspondence
Kahn, Zafrulla	Louisville, KY	Taxpayer Assistance Center Improvements
Kindred, Samuel	Westerville, OH	Taxpayer Assistance Center Improvements
Klug, Terri	West Jordan, UT	Notices and Correspondence
Matthews, Jeanne	South Park, PA	Taxpayer Communications
Mayer, Lonnie	Tripp, SD	Toll-Free Phone Line
Mayo, Gilberte	Lincoln, ME	Notices and Correspondence
Mendez, Giovanni	San Juan, PR	Tax Forms and Publications
Mikhail, Boris	Lindenhurst, NY	Toll-Free Phone Line
Moore, Page	Omaha, NE	Taxpayer Assistance Center Improvements
Murphy-Adams, Elizabeth	Tacoma, WA	Toll-Free Phone Line

Member	City, State	Project Committee
Paquette, Roger	Johnston, RI	Notices and Correspondence
Patel, Mahendra	Mechanicsburg, PA	Tax Forms and Publications
Patton, Susan	Lucinda, PA	Notices and Correspondence
Phillips, Robert	Dallas, TX	Taxpayer Assistance Center Improvements
Piard, Alphonse	Miami, FL	Taxpayer Assistance Center Improvements
Pinilis, Russell	Montclair, NJ	Notices and Correspondence
Powers, Clarke	Warrenton, OR	Toll-Free Phone Line
Ralph, Thomas	Webster, MA	Toll-Free Phone Line
Robinette, L. Keith	Ozark, MO	Toll-Free Phone Line
Scott-Bailey, Jacqueline	Columbia, SC	Taxpayer Communications
Slough, John	Martinsburg, WV	Notices and Correspondence
Sorich, Samuel	El Dorado Hills, CA	Taxpayer Communications
Swartz, Michael	Austin, TX	Taxpayer Communications
Sykes, Edward	Rose Hill, KS	Taxpayer Assistance Center Improvements

Member	City, State	Project Committee
Thies, David	Alton, IL	Taxpayer Assistance Center Improvements
Thomson, Mary Jo	Oklahoma City, OK	Tax Forms and Publications
Trottier, Angie	Mandan, ND	Notices and Correspondence
Tscherny, Elena	Washington, DC	Tax Forms and Publications
Tuchi, Ben	Tucson, AZ	Taxpayer Communications
Tucker, Hyacinth	Bowie, MD	Taxpayer Assistance Center Improvements
VanSingel, Andrew	Wheaton, IL	Taxpayer Communications
Veal, Angela	Byron, GA	Notices and Correspondence
Vetter, William	Cypress, TX	Tax Forms and Publications
Watson, Theresa	Jacksonville, AR	Taxpayer Communications
Webber, Stephen	Glendale, CA	Notices and Correspondence
Webster, Walter	Las Cruces, NM	Taxpayer Communications
Welles, Dawn	Milwaukee, WI	Toll-Free Phone Line
Wells, Gary	Anchorage, AK	Toll-Free Phone Line

Member	City, State	Project Committee
Wolfsohn, Jonathan	East Rockaway, NY	Tax Forms and Publications
Zachary, Martha	Inver Grove Heights, MN	Toll-Free Phone Line

Appendix B: Taxpayer Advocacy Panel IRS Staff

Name	Position Title	Location
Sheila Andrews	TAP Director	Indianapolis, IN
Kevin Brown	Management Assistant to TAP Director	Washington, DC
Steve Berkey	Senior Program Analyst	Plantation, FL
Russ Pool	Database Analyst	Seattle, WA
Otis Simpson	Senior Program Analyst	Washington, DC
Kudiratu Usman	Analyst	Washington, DC
TAP East		
Louis Morizio	TAP Program Manager	Brooklyn, NY
Cedric Jeans	Acting, TAP Program Manager	Memphis, TN
Rose Babb	Management Assistant	Brooklyn, NY
Donna Powers	Program Analyst	Plantation, FL
Linda Rivera	Senior Program Analyst	Washington, DC
Theresa Singleton	Program Analyst	Washington, DC
TAP West		
Susan Jimerson	TAP Program Manager	Seattle, WA
Annie Gold	Management Assistant	Houston, TX
Patti Robb	Program Analyst	Milwaukee, WI
Timothy Shepard	Program Analyst	Seattle, WA
Ellen Smiley	Program Analyst	Milwaukee, WI

This page intentionally left blank.

Appendix C: TAP Committee IRS Designated Officers

Project Committee, Designated Federal Officer	Location
Taxpayer Assistance Center Improvement	
Louis Morizio, Chief, TAP East	Brooklyn, NY
Notices and Correspondence	
Susan Jimerson, Chief, TAP West	Seattle, WA
Taxpayer Communications	
Susan Jimerson, Chief, TAP West	Seattle, WA
Tax Forms and Publications	
Louis Morizio, Chief, TAP East	Brooklyn, NY
Toll-Free Phone Lines	
Louis Morizio, Chief, TAP East	Brooklyn, NY

This page intentionally left blank.

Appendix D: TAP Project Committee IRS Program Owners

Project Committee	Program Owner
Taxpayer Assistance Center Improvement	Tina D'eredita
	Beth Braddock
	Tamikio Bohler
Notices and Correspondence	Peter Reilley
Taxpayer Communications	Tonjua Menefee
	Carolyn Sanders-Walsh
Tax Forms and Publications	Patty Wagner
Toll-Free Phone Lines	Debra Awalt
Internal Communication	Steve Berkey

This page intentionally left blank.

Appendix E: Acronyms

CSR	Customer Service Representative
CVP	Customer Voice Portal
DFO	Designated Federal Officer
EDSA	Executive Director Systemic Advocacy
EFTPS	Electronic Federal Tax Payment System
EITC	Earned Income Tax Credit
FACA	Federal Advisory Committee Act
FAQ	Frequently Asked Questions
FICA	Federal Insurance Contribution Act
FY	Fiscal Year
HCPO	High Cash Processing Office
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
JC	Joint Committee
LTA	Local Taxpayer Advocate
MLI	Multilingual Initiative
OIC	Offer in Compromise
OPA	Online Payment Agreement
PD	Position Description
PSA	Public Service Announcement
QR Code	Quick Response Code
SA	Systemic Advocacy
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self Employed
SME	Subject Matter Expert
SMR	Social Media Release
TAC	Taxpayer Assistance Center
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TCC	Taxpayer Communications Committee
TF&P	Tax Forms and Publications
Treasury	Department of the Treasury
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment

This page intentionally left blank.

