



# Annual Report 2016

## **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](http://www.ImproveIRS.org)



**To:** Steven T. Mnuchin  
*Secretary of the Treasury*  
John A. Koskinen  
*Commissioner, Internal Revenue Service*  
Nina Olson  
*National Taxpayer Advocate*

**From:** 2016 Taxpayer Advocacy Panel (TAP)

**Subject:** 2016 TAP Annual Report

In 2016, the Taxpayer Advocacy Panel was introduced to the concept of the IRS desired Future State. The Future State initiative looks ahead to providing taxpayers the services they need in a way that works best for them. As members of TAP, we are committed to helping the IRS move toward its Future State by working on systemic issues raised by taxpayers or presented by the IRS to our established committees. Each committee has responsibility for a specific area in which it reviews issues, determines whether there is a plausible solution, and provides recommendations to the IRS to improve the taxpayer experience and satisfaction. The 2016 Taxpayer Advocacy Panel consists of the following six project committees and two internal committees:

- Notices and Correspondence
- Special Projects
- Tax Forms & Publications
- Taxpayer Assistance Center Improvements
- Taxpayer Communications
- Toll-Free Phone Lines
- Internal Communications (internal)
- Outreach (internal)

During this year, each committee worked tirelessly to represent the interests of taxpayers and ensure that their voices were heard. TAP members listened to taxpayers around the country, and then brought their personal knowledge, skills, and abilities to address the many issues raised about our federal tax system. This report covers a wide range of issues TAP identified and elevated to the IRS this year and summarizes IRS plans for implementation. This year's report also includes recommendations not accepted by the IRS. We would be remiss in not recognizing the outstanding efforts put into these recommendations when they may have planted the seed for future improvements by the IRS or simply could not be accepted due to budget constraints.

TAP focuses on conducting outreach that will reach as many taxpayers as possible. Success depends on contact with taxpayers to receive issues, solicit feedback regarding impacts, and receive suggestions for improvement. Members conduct grassroots efforts through one-on-one discussions, presentations, town hall events, community involvement, and networking.

It is with great pride that we present our 2016 TAP Annual Report. We are a diverse group of ordinary citizens from around the country who possess a sense of civic duty, patriotism, and belief in an effective and well-regarded taxation system. We volunteer our time and energy to improve IRS services and taxpayer satisfaction. As TAP members, we are proud to serve you, to represent the interests of American taxpayers, and to provide input towards the implementation of the Future State initiative.

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## Table of Contents

Letter from the Departing Chair	1
TAP Vision and Mission Statement	3
Introduction to the Taxpayer Advocacy Panel (TAP)	4
The Taxpayer Advocacy Panel by Geography	5
TAP 2016 Project Committee Accomplishments	6
Project Committee Organization	6
TAP Submitted 134 Recommendations to the IRS	6
Project Committee Chair Reports	12
Notices and Correspondence Committee	12
Special Projects Committee	14
Tax Forms and Publications Committee	16
Taxpayer Assistance Center Improvements Committee	19
Taxpayer Communications Committee	21
Toll-Free Phone Lines Committee	24
Annual Summary of TAP Member Activity	26
Outreach Committee Report	28
Outreach Summary	29
Internal Communications Committee Report	31
TAP Special Events and Activities	32
Letter From the Incoming Chair	34
Appendix A: Taxpayer Advocacy Panel Members	35
Appendix B: Taxpayer Advocacy Panel IRS Staff	38
Appendix C: TAP Committee IRS Designated Federal Officers	39
Appendix D: Acronyms	40

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## Letter from the Departing Chair

It seems only a brief time since I penned an article as the incoming TAP Chair, yet it's been almost a year. Shortly after that writing, the 2016 TAP panelists met in late February and early March for training, planning, and direction for the current year. Each project committee elected their chair and vice chair, subcommittee leaders were selected, issues were chosen or assigned, and enthusiastic members returned home to begin their endeavor of furthering the mission of TAP—to listen to taxpayers, identify issues, and make recommendations to improve IRS service and customer satisfaction. Also in February, the National Taxpayer Advocate, Nina Olson, issued an invitation to TAP and other IRS advisory committees to attend and testify at the first public tax forum regarding a Future State vision for the IRS. I was honored to be included as a guest speaker and pleased that TAP's voice was heard. Following that event in Washington, DC, several other public forums were held throughout the United States seeking comments and suggestions regarding the wants and needs of taxpayers in order to comply with their tax obligations. TAP was privileged to send speakers or attendees to each of those forums.

Budget cuts impacted TAP during the 2015 fiscal year and continued to do so in 2016. For the first time, the Joint Committee was unable to meet face-to-face for an annual review and planning conference in August. The Joint Committee is comprised of the TAP Chair and Vice Chair, along with each project committee chair and the Internal Communications Committee chair. This meeting historically served as the opportunity to meet with TAP staff and complete a critical review of the current year, as well as a planning mechanism for the coming year.

A face-to-face meeting allows for more in-depth discussion, concentrated and devoted time for the days allotted, and a certain camaraderie among the attendees. Due to lack of funding for travel, a virtual meeting was held in lieu of a Joint Committee face-to-face meeting. However, TAP “made lemonade” with the budget constraint “lemons.” Through a virtual atmosphere, the committee members and staff met for two hours each morning and afternoon over a three-day period, for a total of 12 hours. In reviewing the meeting, most participants felt the venture was a success and the goals of the meeting had been accomplished. However, as most administrations move deeper into the technological and virtual world, I'd like to remind the “powers that be” of the importance of personal interaction. An eight-hour day of face-to-face communication and exchanged discussions, intermingled with socialization, is difficult to fully encompass in a virtual webinar encounter.

As the tax code continuously changes, it also grows more complex. Each year brings modifications and new tax laws which require implementation and enforcement. Taxpayers are consistently reaching out for information and assistance to comply. Dealing with its own budget cuts, the IRS is continuing its move to online informational sources and limited assistance at service centers. These cutbacks in taxpayer services disproportionately impact the poor and elderly, who tend to have less access to technology and transportation. In speaking with taxpayers at the New Orleans IRS Nationwide Tax Forum, some identified with the lyrics of one of the late Jerry Reed's songs, personally feeling that “I got the shaft.”

TAP has submitted 935 issues to the IRS since stand-up in 2002. At times, it is difficult for TAP panelists to avoid feelings of frustration. Too often it seems that common sense recommendations for improvement, which would eventually save the IRS money, are rejected based solely on current budget constraints and the system's lack of resources to implement them. An example of this was Issue 29847, Create Online Tool for American Opportunity Credit (AOTC).



This recommendation for an online tool to verify an individual student's history of education credit was originally rejected by the IRS in November 2014. The response concluded with, "Although we agree that it has good merit, due to funding constraints we are unable to currently pursue this undertaking." In further research, the project committee discovered that according to the IRS Discretionary Exam program that addresses the AOTC as a primary audit issue, there were over 13,000 cases started during the 2014 fiscal year. TAP was informed that the average cost for this type of issue at that time was \$281 per case; therefore, the aggregate cost for those 13,000+ cases totaled over three million dollars!

With similar online portals having been provided by the IRS in the past, such as for the Making Work Pay Credit and the First Time Homebuyer Credit, the TAP committee pressed for a Request for Reconsideration, elevated in February 2015. On March 23, 2015, the response was changed to "Under Consideration" and included the statement: "We agree to include this initiative in the next assessment cycle for evaluation which is January 2016." In early September 2016, TAP received the final response, "Rejected: 8/30/2016."

In spite of budget constraints, more and more is included within the realm of federal tax administration, such as required health care coverage, allowable exclusions, and penalties for non-compliance. These additional responsibilities for administration and enforcement do not often come with additional resources, but rather a reduction in funding which inevitably leads to a reduction of staff. It becomes an almost impossible cycle of having to do more with less. However, despite the restrictions and constraints, members still believe in and are committed to the TAP mission.

The TAP staff has been steadfast and dedicated to serving, assisting, and encouraging the TAP members. I would like to personally thank TAP's Director, Sheila Andrews, for her assistance and partnership throughout this year. While many TAP staff positions have been filled for short periods by other Taxpayer Advocate Service employees due to temporary assignments, the constant administration of Sheila Andrews, Susan Jimerson, and Cedric Jeans has been a tremendous asset for TAP.

Serving as the TAP Vice Chair, Gretchen Cooney has also been a remarkable source of assistance and encouragement throughout this past year. Rather than addressing each individual panel member by name, let me acknowledge and give credit to all TAP members who contributed their time this year. Every panelist serves as a dedicated volunteer on the TAP team, working together to accomplish our goals. Individual project committee reports are included within this publication and each one documents tremendous insight and accomplishments. As a whole, 2016 has been a successful year for TAP. I am greatly honored to have been a part of this panel and to have served as the 2016 TAP Chair.

Gina Jones  
2016 National TAP Chair



## TAP Vision and Mission Statement

The volunteer members of the Taxpayer Advocacy Panel (TAP) listen to taxpayers, identify taxpayer issues, and make recommendations for improving IRS service and customer satisfaction. The mission is to partner with the IRS and continuously look for ways to improve IRS service to taxpayers.

TAP provides the taxpayer 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, and process improvements; it has direct access to the appropriate operating divisions to ensure recommendations are considered. The 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.

## Introduction to the Taxpayer Advocacy Panel (TAP)

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, operated in only ten states. Due to its contributions, Treasury recommended it be expanded nationwide and renamed the Taxpayer Advocacy Panel.

TAP members are 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. Since 2015, the TAP has also included an international representative. Member recruitment is conducted annually 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 introducing you to the 2016 work and accomplishments of TAP, acknowledgement and thanks are due to the IRS TAP staff for their talent and commitment. As a result of their dedication to the taxpaying public, TAP volunteer members are able to work 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.

## The Taxpayer Advocacy Panel by Geography

Treasury authorized TAP to have up to 75 volunteer panel members for 2016. Appointed members serve a three-year term from December 1 through November 30. Every effort is made to name at least one alternate member per state. Should a member be unable to complete their appointment, or choose to resign from the TAP, an alternate member may replace them during the year or at the start of the next succeeding TAP year.

The list of members in Appendix A at the end of this report may exceed the number of Treasury-authorized members in the listing below due to resignations and other changes in membership during a TAP year.

State	Member(s)	State	Member(s)	State	Member(s)
Alabama	1	Louisiana	1	Oklahoma	1
Alaska	1	Maine	1	Oregon	1
Arizona	1	Maryland	1	Pennsylvania	3
Arkansas	1	Massachusetts	1	Puerto Rico	1
California	5	Michigan	1	Rhode Island	1
Colorado	1	Minnesota	1	South Carolina	1
Connecticut	1	Mississippi	1	South Dakota	1
Delaware	1	Missouri	2	Tennessee	2
Florida	2	Montana	1	Texas	4
Georgia	2	Nebraska	1	Utah	2
Hawaii	1	Nevada	1	Vermont	1
Idaho	1	New Hampshire	1	Virginia	1
Illinois	2	New Jersey	1	Washington	1
Indiana	1	New Mexico	1	Washington, DC	1
International	1	New York	5	West Virginia	1
Iowa	1	North Carolina	1	Wisconsin	1
Kansas	1	North Dakota	1	Wyoming	1
Kentucky	2	Ohio	2		

## TAP 2016 Project Committee Accomplishments

### PROJECT COMMITTEE ORGANIZATION

The Taxpayer Advocacy Panel (TAP) had six core customer-focused Project Committees in 2016. 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 Referrals with recommendations to address the topics. TAP also addressed ad hoc and grassroots issues and made recommendations to the IRS for changes. The IRS values the outside perspective provided by the diversity of backgrounds, experiences and thinking of the TAP members, which may lead to fresh approaches not readily apparent to IRS staff.

The TAP Internal Communications Committee worked on products used in 2016 by TAP for internal TAP business, as well as for interaction with taxpayers. This included publishing the monthly TAP Newsletter, updating outreach materials, and setting procedures to respond to issue submitters to inform them of the status of their issue.

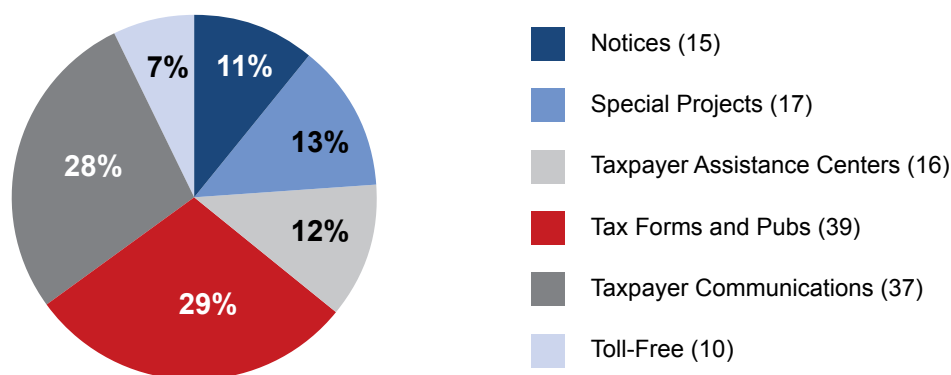
### TAP SUBMITTED 134 RECOMMENDATIONS TO THE IRS

The six core Project Committees submitted 29 Referrals to the IRS for consideration during the 2016 TAP year. These 29 Referrals contained 134 recommendations to the IRS. These numbers include ten Referrals containing 40 recommendations attributable to 2015 Project Committee work. Over half the recommendations originated from the Tax Forms and Publications and Taxpayer Communications Committees because each line change in forms and letters is considered an individual recommendation.

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### 2016 SUBMITTED RECOMMENDATIONS

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Referrals to the IRS may be accepted and implemented, currently or prospectively, or may be rejected in whole or in part. TAP Referrals may be rejected based on policy, staffing, or fiscal and budget concerns. A rejected Referral may be resubmitted for reconsideration if there is additional information that might impact the IRS decision. Even when a TAP Referral is initially rejected by the IRS, it may plant a seed that “bears fruit” in later years. With the exception of the Toll-Free Committee, at least 35 percent of the recommendations from each Committee were accepted, in whole or in part, translating to improved service to America’s taxpayers.

Recommendations			
	2016 Committees	Carried Over Prior Year	Total for 2016 Year
Submitted	94	40	134
Accepted	5	8	13
Partially Accepted	3	6	9
Considered	2	1	3
Rejected	29	13	42
Resolved Prior	0	11	11
Unresolved/Open	55	1	56

Of the recommendations the IRS has responded to from the 2016 Project Committee submissions, more than 25 percent of those responses were accepted in full or in part or are being considered. A summary of the recommendations IRS has responded to is contained below based on the outcome.

Accepted Recommendations		
	Title	Recommendation
1	Form 433-F, Collection Information Statement*	Include form number in the top left hand corner, with its revision date
2	Form 433-F, Collection Information Statement*	Add a brief statement as to the use or purpose of the form
3	Form 433-F, Collection Information Statement*	Instructions show types of income to add to “Other” that should not be included
4	Form 433-F, Collection Information Statement*	Section H: Allow input for actual expenses in addition to national standard
5	Form 433-F, Collection Information Statement*	For online form, provide direct link to the standards for easier access
6	Form 433-F, Collection Information Statement*	In the pdf fillable form fields, more use of input validation and formatting is needed
7	Interactive Tax Assistant on IRS.gov*	ITA on IRS.gov—Report Cash as Taxable Income Add question in the income category
8	Interactive Tax Assistant on IRS.gov*	ITA on IRS.gov—When to File Schedule C Add question in the income category
9	Form 7004 Application for Automatic Extension	Page 2 Instructions—Column 2 Part II, Line 2 Change wording
10	Form 7004 Application for Automatic Extension	Note preceding Part I Change wording
11	Publication 523	Page 2—Home Sale Qualify for Exclusion Paragraph 2 Change wording
12	Publication 523	Page 2—Home Sale Qualify for Exclusion Paragraph 3 Change wording
13	Publication 523	Page 7—Business or Rental Use of Home Relocate section
* Recommendations submitted in 2016 from the 2015 Committees		

## Partially Accepted Recommendations

	Title	Recommendation
1	International Issues*	Make basic international tax information available in a two page written summary format at all U.S. Embassies and Consulates
2	International Issues*	Re-activate or update Publication 4732 containing useful information for international taxpayers
3	International Issues*	Encourage organizations that communicate with Americans who live abroad to distribute tax related information
4	Interactive Tax Assistant on IRS.gov*	ITA on IRS.gov—AGI Adjustments Add category for some of the more significant “adjustments for AGI”
5	Limitations on Volunteer Tax Assistance Programs*	Expand the scope of the VITA/TCE program
6	Limitations on Volunteer Tax Assistance Programs*	Encourage the expansion of year round partner sites
7	Form 7004 Application for Automatic Extension	Page 1 Instructions—Column 1 Termination of Extension Delete section and include with extension period
8	Form 7004 Application for Automatic Extension	Page 1 Instructions—Column 2 Change wording in extension period to include termination
9	Form 7004 Application for Automatic Extension	Page 1 Instructions—Column 2 Payment of Tax Add caution box and change wording
* Recommendations submitted in 2016 from the 2015 Committees		

## Considered Recommendations

	Title	Recommendation
1	IRS Lost Documents Mail Tracking*	Incorporate a scanning mechanism within Submission Processing
2	Improve Appointment Process with Confirmation	Provide taxpayers with appointment confirmation messages
3	Form 7004 Application for Automatic Extension	Page 1 Instructions—Column 1 Delete text regarding exceptions
* Recommendations submitted in 2016 from the 2015 Committees		

## Rejected Recommendations

	Recommendation	Reason for Rejection
1	Grant practitioners access to account information when identity theft indicator on the accounts	Unable to provide
2	Enter agreement with the State Department to notify citizens living abroad of their tax obligations with first time and renewal passports*	Being accomplished through other means
3	Have the CSR repeat their name and badge number at the conclusion of the call*	Not necessary
4	Add a drop-down box to the IRS Website entitled “Commendations and Complaints” with instructions on how to initiate*	Not necessary
5	Add an additional message while on hold reminding the caller to record the employee’s name and ID number*	Not necessary
6	Offer taxpayers a short survey following their interaction with the CSR to gauge their satisfaction with their phone call*	Already have customer satisfaction survey
7	Evaluate wait-time histories to address staffing needs	Not effective—Level of Service is based on funding
8	Announce to the taxpayer the expected wait-time, using more accurate wait-time estimates	IRS continues to do this
9	Announce the callers position in the queue	Not effective
10	Announce the callers position in the queue when it changes	Not effective
11	Announce the updated wait time when position in queue changes	Not feasible
12	Permit the caller to choose hold for a CSR or establish an appointment for a return call convenient to the taxpayer	Not offering customer callback at this time
13	Permit the caller reaching the toll-free line outside of normal business hours to establish an appointment for a return call	Not offering customer callback at this time
14	Change the name of Form 433-F from its current name of “Collection Information Statement” to “Taxpayer Financial Statement”*	Too costly
15	Include a copy of the current IRS allowable standards along with the Form 433-F and its printed instructions when mailed to a taxpayer*	Agree but too costly
16	Reconsider the creation of a simpler version of Form 433 to be entitled 433-EZ for individuals*	This would be duplicative
17	A general suggestion is proposed to increase the font size in the Interactive Tax Assistant (ITA) tool*	Not feasible due to guidelines used by IRS
18	An additional question should be added in the credits category of the ITA tool—Am I eligible to claim the Earned Income Tax Credit*	May cause confusion since not an ITA tool topic
19	Use Volunteer Income Tax Assistance and Tax Counseling for Elderly sites to reduce burden on IRS and increase service levels*	IRS offers free options and alternatives to obtain forms
20	Modify the software to add the capability to electronically file amended returns (Form 1040X)*	IRS systems not programmed to allow
21	Permit VITA/TCE sites to prepare Form 2290—Heavy Highway Vehicle Use Tax*	Requires payment and VITA/TCE does not take cash



## Rejected Recommendations

	Recommendation	Reason for Rejection
22	Form 7004 Page 1 Instructions—When to File Add information on what “must be filed” refers	Instructions do not contain this type of information
23	Form 7004 Page 1 Instructions—Exceptions Reword by combining two sentences into one	Combining sentences does not add clarity
24	Form 7004 Page 2 Instructions—Interest Reword explanation	The text is accurate as written
25	Form 7004 Page 2 Instructions—Line 1A Change explanation for completing entry	Instructions are being revised based on tax law changes
26	Form 7004 Page 2 Instructions—Name and Identifying Number Change wording	The text is clear as written
27	Form 7004 Page 2 Instructions—Name and Identifying Number Change wording	The current format is correct
28	Form 7004 Page 4 Instructions—Where To File Include on Form 7004 instead of or in addition to the Instructions	Too many addresses to include on the form
29	Form 7004—Part II Automatic 6-Month Extension Change “b” to “1b”	The current format is correct
30	Pub 523 Page 1—Add Content on Exclusions Divorce Settlements	Information in Pub on page 2
31	Pub 523 Page 1—Key Points Change to bulleted format	The current text is easy to understand
32	Pub 523 Page 2 Additional Resources—Paragraph 2 Change wording on sending comments	Boilerplate information found in many publications
33	Pub 523 Page 2 Additional Resources—Paragraph 4 Change wording	The text is fine as written
34	Pub 523 Page 6 Figuring Gain or Loss—Paragraphs 2 & 3 “Gain” and “Loss”—bold and hyperlink to Page 11 table	A link is already included
35	Pub 523 Page 14 How Much Is Taxable—Paragraph 1 Change wording	The current text is easy to understand
36	Pub 523 Page 14—Home Sale Qualify for Maximum Exclusion # Add flow chart for taxpayer to determine	The topic is already covered in the text of Pub. 523
37	Pub 523 Page 14 Reporting Your Home Sale—Paragraph 1 Change wording	The text is fine as written
38	Pub 523 Page 15—Figure Your Taxable Gain or Loss Worksheet # Add business use flow chart for taxpayer use	The topic is already covered in the text of Pub. 523
39	Pub 523 Page 18—Complete Form 8949 Change wording	The text is fine as written
40	Pub 523 Page 18—Complete Schedule D (Form 1040) Change wording	The text is clear as written
41	Pub 523 Page 19—Report Canceled or Forgiven Mortgage Debt Add information regarding the mortgage lender class-action suit	The IRS does not mention specific lawsuits in pubs
42	Pub 523 Page 19 Paying Back Credits and Subsidies— Paragraph 3 Change wording	The text is fine as written

\* Recommendations submitted in 2016 from the 2015 Committees  
# Committee has requested the IRS reconsider

## Resolved Prior Recommendations

	Title	Recommendation
1	IRS Lost Documents Mail Tracking*	Identify improvements for tracking receipt, routing and processing of correspondence
2	Interactive Tax Assistant on IRS.gov*	Answers to Tax Questions Proposed general suggestion under tools
3	Interactive Tax Assistant on IRS.gov*	Child/Dependent Care Expenses Add question in the credits
4	Excess Demand, Wait Time*	Quantify the demand with a pilot study at several busy TACs
5	Excess Demand, Wait Time*	Appointment Service Model Address issues to improve
6	Excess Demand, Wait Time*	Improve TAC delivery method service information on the IRS.gov website
7	Excess Demand, Wait Time*	Inform taxpayers of appointment system progress
8	Limitations on Volunteer Tax Assistance Programs*	Allow/support training of volunteer acceptance or certified acceptance agents
9	Letter 5043, Income Reporting Verification Notice*	Income Reporting Verification Notice Add language to Letter 5043
10	Letter 5044, Income Reporting Verification*	Add language to Letter 5044 Second Notice
11	Letter 5045, Income Reporting Verification*	Add language to Letter 5045 Follow Up Notice
* Recommendations submitted in 2016 from the 2015 Committees		

# Project Committee Chair Reports

## NOTICES AND CORRESPONDENCE COMMITTEE

### Chair

John Slough, West Virginia

### Members

Jerome Bell, North Carolina (Vice Chair)

Ralph Bennett, Washington

Penny Doak, Montana

William Green, Delaware

MiCoya Hutchins, New Hampshire

Paul Kurth, District of Columbia

Diana Nelson, Ohio

Joan Prober, New Jersey

Angela Spain, California

Sallie Mullins Thompson, New York

Susan Wennermark, Rhode Island

### Designated Federal Officer (DFO)

Susan Jimerson, Chief TAP West, Washington

### IRS Program Owners

Small Business/Self-Employed (SB/SE)

Wage & Investment (W&I)

### TAS/Systemic Advocacy Staff

Theresa Singleton, Program Analyst, District of Columbia

Annie Gold, Management Assistant, Texas

### Committee Work Scope and Recommendations

The Notices and Correspondence Committee (NAC) addresses IRS notices and correspondence that may cause undue burden for taxpayers. Taxpayers experience confusion with IRS notices and letters that do not clearly state what actions they need to take. This causes taxpayers to spend additional time and money when they are unable to resolve their tax matter promptly. The Committee makes recommendations that improve the content, clarity, tone, and organization of IRS notices and letters that will result in a better overall taxpayer experience.

- **Issue 34179—Templates for IRS Letters 0098C, Wages Discrepancy per SSA: Information/Verification Requested; 0099C, Letter of Employment Tax Problem; and 2057C, Wage Discrepancy: Additional Information Requested**—The Small Business/Self-Employed division (SB/SE) requested improvement of the Combined Annual Wage Report Letters 98C, 99C, and 2057C. These letters notify businesses that their income and payroll tax payments do not match their business tax returns. In addition, the Committee suggested ways to educate employers and payroll agents preparing quarterly payroll tax forms and filing annual Forms W-2. The Committee submitted six recommendations associated with this Referral. The Joint Committee (JC) approved this Referral at the September 2016 meeting for elevation to the IRS.

- **Issue 17399—Payment Due Dates Are Ambiguous**—The Committee developed recommendations that could create a more positive partnership between the IRS and taxpayers, improve the collection process, and enhance taxpayer satisfaction with the IRS. The objective is to clarify what the IRS requires from taxpayers in basic collection procedures. The collection notice statement should be very clear to the taxpayer regarding when payment needs to be received by the IRS. The Referral containing three recommendations was approved for elevation to the IRS by the JC in November 2016.
- **Issue 30179—IRS Inconsistencies in Use of Case Identification Numbers (CINs) and Reference Dates**—In response to taxpayer comments, the Committee recommends a case tracking system that uses an exclusive ID number and topic title per taxpayer, tax year, and topic that would greatly contribute to expeditious handling and swift resolution of many tax issues. The Referral was presented to the JC and approved in November 2016.

### Other Activities and Achievements

The Notices and Correspondence Committee participated in two focus groups with the Collection Notice Redesign team through the Office of Compliance Analytics (OCA). This collaborative effort was established to include the taxpayer's perspective on collection notices being considered for restructuring.

- **Issue 34384—CP14, Balance Due Notice**—Notice & Correspondence members provided feedback on three prototype letters. The three prototypes will help OCA measure the responses from taxpayers whose accounts have been identified to be part of the study. In addition, the CP14 landing page on IRS.gov is being updated and will launch once the prototypes are issued.
- **Issue 35076—Letter 16, Collection Notices**—The OCA requested additional feedback from the Committee about the Letter 16 landing page.

### Ongoing Work

The Committee began review of the confusing notices and letters taxpayers receive regarding potential identity theft during the original processing of tax returns. Specific letters to be reviewed are:

- Letter 5071C, *Potential Identity Theft during Original Processing with Online Option*; and
- Letter 4883C, *Potential Identity Theft during Original Processing*.

## SPECIAL PROJECTS COMMITTEE

### Chair

Elizabeth Chaney, Michigan

### Members

Sophia Sakoff, Oregon (Vice Chair)

Mary Florence, Missouri

Catherine Jeppson, California

Collette Keeton, Georgia

Paul Lubell, Maryland

Shelby Lyon, Geneva, Switzerland

William Mason, Tennessee

Andrew VanSingel, Illinois

### Designated Federal Officer (DFO)

Susan Jimerson, Chief TAP West, Washington

### TAS/Systemic Advocacy Staff

Kimberly Vinci, Program Analyst, California

Stacia Jones, Program Analyst, Texas

Annie Gold, Management Assistant, Texas

### Committee Work Scope and Recommendations

The Special Projects (SP) committee began the year reviewing 25 issues at the March face-to-face meeting. The full committee split into three subcommittees to begin research on several TAP issues. The issues focused on identity theft, U.S. citizens living abroad, Identity Theft PIN restrictions, and website accuracy. Members met with Large Business and International Individual Compliance Subject Matter Experts (SME) to research several issues.

The committee discussed the responses from the IRS on the following issues:

- **Issue 33297—Improvements to Customer Service**—There is no formal procedure available to taxpayers or their representatives if an employee fails to respond to customer requests, fails to return telephone calls, or behaves unprofessionally. The Special Projects Committee completed a Referral with five recommendations in October 2015, which was elevated to the IRS in November 2015 by the TAP Joint Committee. The IRS rejected four of the recommendations and the Committee is waiting on a response to the final recommendation.
- **Issue 29423—Reactivation of the Online Power of Attorney Service for Practitioners**—The Committee discussed this matter with a SME and learned the IRS is working to get the system back up. However, there is no funding for the next two years for this program so the issue was closed.

Discussion of major topics:

- **Issue 32114—Form 8965, Health Coverage Exemptions, and Instructions**—The IRS asked Committee members to participate in a focus group, work the computations on the form, and discuss potential issues with the form and the instructions. The Committee submitted a briefing paper to the IRS.
- **Issue 31300—Access to E-Services Transcripts for ID Theft Accounts**—This Referral addresses the difficulties authorized practitioners experience obtaining transcript information via e-Services when an ID theft indicator has been placed on their client’s account. The Referral was approved by the Joint Committee in September 2016 and forwarded to the IRS for consideration.
- **Issue 34929—Update Streamlined Filing Compliance Procedure Webpage and Links**—This Referral includes six recommendations to ensure the information provided on the IRS.gov website is clear to users and properly summarizes the instructions that are needed to apply for the streamlined filing compliance procedures. The Referral was presented and approved at the October Joint Committee meeting and forwarded to the IRS.

### Ongoing Work

- **Issue 35185—Providing Ways for U.S. Taxpayers Living Abroad to Access Online Future State Services**—The goal is to suggest ways for the IRS to accommodate these taxpayers with regard to meeting the authentication process requirements proposed for the “Future State” of the IRS. At present, there are an estimated nine million U.S. citizens living abroad filing approximately 2.3 million returns and forms from outside the U.S. and Puerto Rico.
- **Issue 31566—A Formal Process for U.S. Citizens Unable to Obtain an SSN Timely**—The Committee continues to discuss potential recommendations to address concerns of U.S. taxpayers living abroad who experience significant delays in obtaining an SSN. The goal is to have the IRS establish a specific and formal process to allow U.S. taxpayers to file their returns and make tax payments while waiting for their SSN issuance.

### Other Issues Under Consideration

- **Get Transcript Using Foreign Addresses:** The “Get Transcript” by mail function does not accept foreign addresses. A recommendation might be to add a checkbox to indicate there is no postal code available and a country field if an international address is used.
- **Expand Mobile App Features:** Increase the “IRS2GO” smartphone application to optimize more services for mobile viewing and operation.
- **Affordable Care Act (ACA):** The Committee recommends a review of ACA topics (e.g., employer reporting and individual taxpayer issues) in the upcoming 2017 TAP year.

## TAX FORMS AND PUBLICATIONS COMMITTEE

### Chair

Mary Kautzmann, Florida

### Members

Dan Halleman, Colorado (Vice Chair)

Kathy Davis, New Mexico

Omar Jana, Puerto Rico

Kathleen Jenks, Vermont

Sonny Luu, Georgia

Page Moore, Nebraska

Sheila Olsen, Oklahoma

Mahendra Patel, Pennsylvania

Angie Trottier, North Dakota

Brooks White, New York (Resigned)

LeAnna Wilson, Kansas

Shirley Xu, Virginia

### Designated Federal Officer (DFO)

Cedric Jeans, Chief TAP East, Tennessee

### IRS Program Owners

Small Business/Self-Employed (SB/SE)

Wage & Investment (W&I)

### TAS/Systemic Advocacy Staff

Donna Powers, Program Analyst, Florida

Robert Rosalia, Program Analyst, New York

Rose Babb, Management Assistant, New York

### Committee Work Scope and Recommendations

The Tax Forms and Publications (TFP) Committee provides recommendations on various IRS forms, instructions, and publications. During 2016, the IRS Media and Publications Program office requested assistance from the TFP Committee to review several products and act as a focus group on other issues. The Committee reviewed several forms and publications and made recommendations for improvement, as well as participated in focus groups set up by the IRS.

There were 96 issues in the SAMS database assigned to TFP. The screening committee, along with the committee analysts, reviewed all the issues for project consideration. An analysis showed the majority of issues involved electronically fillable forms, formatting issues, and clarity of direction with several business forms. The issues that met the Committee's acceptance criteria were divided into two subcommittees to develop recommendations. Five issues were elevated to the IRS containing 39 recommendations.



The following issues were elevated to the IRS:

- **Issue 34065—Publication 523, *Selling Your Home***—At the request of the IRS, the Committee reviewed and made recommendations to improve the publication. One of the rejected recommendations involved clarifying the circumstances needed for the capital gain exclusions allowed for the sale of a primary residence. The Committee formulated two flow charts to be used in lieu of the text in Publication 523. The Committee has specified why the IRS should adopt the recommendation and returned it to the IRS in October 2016 for consideration.
- **Issue 33916—Form 7004 and Instructions, *Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns***—The Wage and Investment (W&I) program owners requested the Committee review Form 7004 and Instructions prior to new forms being printed for next year. The committee submitted 14 recommendations primarily geared toward clarification in the instructions. The IRS fully or partially accepted six of the recommendations with scheduled implementation of January 2017.
- **Issue 29425—Instructions for Publication 560, *Retirement Plans for Small Business***—In an attempt to clarify the timing of eligible contributions to retirement plans for a tax year for a self-employed individual, the Committee made a recommendation to revise the Instructions for IRA worksheets in the Publication 560. The Joint Committee approved this recommendation for elevation to the IRS in November 2016.
- **Issue 34354—Improve 2016 Edition of Form 1040 Instructions and 1040-ES**—Another issue received through the TAP toll-free line asked to make current mailing addresses for tax returns, estimated tax payments or extension requests readily locatable in the instructions. It also suggested that worksheets relating to the 1040 and 1040-ES forms exist in fillable format. The Committee made three recommendations including adding hyperlinks and a fillable 1040-ES worksheet. The Joint Committee approved the recommendations for elevation to the IRS in November 2016.
- **Issue 34309—Improve Publication 17 and make current mailing addresses for tax returns readily locatable**—Similar to the recommendation contained in Issue 34354 above, the Committee issued a referral with recommendations to make mailing addresses readily locatable in Publication 17. In November 2016, the Joint Committee approved five recommendations for elevation to the IRS adding hyperlinks to the online publication and requesting clarification on how to obtain a paper copy of Publication 17.

## Other Activities and Achievements

The Committee participated in a focus group survey that required a review of forms related to the Affordable Care Act (ACA). As part of the ACA focus group survey, the Committee members were asked to review the computations on Form 8965, *Health Coverage Exemptions and Instructions*; Form 8962, *Premium Tax Credit*; and Form 1095-A, *Health Insurance Marketplace Statement*. The IRS facilitated the focus group and provided TAP members with several taxpayer scenarios. The committee provided a briefing summary of potential issues that could negatively impact the public.

## Ongoing Work

The 2016 committee addressed two additional Referrals submitted by the 2015 Committee. The IRS responded in early 2016 with the following:

- **Issue 26887—Form 1040 Instructions, Earned Income Tax Credit**—As a result of a taxpayer issue with understanding the instructions for the credit, the Committee recommended reordering and adding an additional bullet point to page 53 of the 1040 Instructions. The IRS responded this year, rejecting the recommendation stating the recommendation would not benefit taxpayers and the Committee accepted.
- **Issue 29897—Form 1040 Instructions**—TAP received several issues through the TAP toll-free line regarding Form 1040 instructions. One recommendation was to add worksheet titles in the Table of Contents and Index of the 1040 Instructions. The IRS partially accepted and agreed to add the titles to the index. Implementation is projected for December 2016.

The Committee is working on Referrals for the following forms that will be reviewed in 2017:

- Publication 334, *Tax Guide for Small Businesses*;
- Publication 535, *Small Businesses*;
- Publication 587, *Business Use of Your Home*; and
- Select Form 1099s.

Looking forward to 2017, the Committee will be reviewing issues that include:

- Simplifying Form 8885 and Instructions, *Health Coverage Tax Credit*, with the goal of improving the taxpayer's experience.
- Improving the taxpayer's experience by enhancing their ability to utilize electronically fillable forms.
- Adding hyperlinks to commonly used forms and publications to allow ease of access to references for taxpayers.

## TAXPAYER ASSISTANCE CENTER IMPROVEMENTS COMMITTEE

### Chair

Richard Kent Christensen, Idaho

### Members

Dawn Basciano, California (Vice Chair)

Josiah Berry, Indiana

Jamelda Fulton, Mississippi

Kelly Hannsen, Texas (Resigned)

Holly Hoffman, Wisconsin

Jon Lumbra, Massachusetts

Chardea Murray, Florida (Resigned)

David Thies, Illinois

Scott Wallace, Nevada

Randy Williams, Tennessee (Resigned)

### Designated Federal Officer (DFO)

Cedric Jeans, Chief TAP East, Tennessee

### IRS Program Owner

Wage and Investment (W&I)

### TAS/Systemic Advocacy Staff

Otis Simpson, Program Analyst, District of Columbia

Rose Babb, Management Assistant, New York

### Committee Work Scope and Recommendations

The Taxpayer Assistance Center Improvements Committee looks for suggestions to improve service to taxpayers who seek help at the Taxpayer Assistance Centers (TAC). This year, the Committee focused on impacts to the taxpayer resulting from changes in services provided by the IRS at the TAC. One of these changes was the migration away from walk-in service toward service by appointment only. Another change involved the format and delivery method for tax transcripts. Other Committee activities included the review of the IRS responses to Referrals from 2015 and examination of the possibility of presenting additional informational videos in TAC waiting rooms.

A summary of these issues and the Committee's activities include:

- **Issue 33489—Hate to Wait / Save Time Without the Lines Publication**—A Referral from 2015 was partially accepted by the IRS this year. This Referral recommended a single-page flyer that offered suggestions for obtaining tax assistance from sources other than TAC. The IRS will develop the flyer and make it available at TAC.
- **Issue 33689—Limitations of Volunteer Tax Assistance Programs Hamper Support for Underserved Taxpayers**—This Referral from 2015 was partially accepted by the IRS this year. The Referral recommended expanding the scope of the tax preparation at Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites. The terms of the charters for these sites limit what type of returns can be processed and what services can be provided. While most of the recommendations

were rejected, the IRS did accept a recommendation to award credits that will be used to score annual grant applications to sites that are open year-round.

- **Issue 35283—TAC Signage**—The Committee identified the need to improve taxpayer-directed signage at TAC by providing taxpayers with existing informational resources to redirect taxpayers without appointments and taxpayers who cannot be served at TAC to web-based solutions to taxpayer issues. This involved attaching a plastic publication holder to the existing front door signpost/sign stand at TAC offices and inserting Publication 5136-A, *IRS Services For Individuals*, which was produced as a result of a previous recommendation from this Committee. The Referral was approved by the Joint Committee for elevation to the IRS in November 2016.
- **Issue 35292—TAC Appointment Confirmation**—The Committee identified a need to improve the appointment process for TAC. TAC managers reported issues with taxpayers who were late for appointments or did not show up. Taxpayers only receive verbal notification at the time the appointment is made. The Committee recommended improving taxpayer customer service by providing taxpayers with appointment confirmation messages via phone, text or email with information outlining documentation required for the appointment and how to cancel or reschedule, if needed. The Joint Committee approved this Referral to elevate to the IRS in November 2016.
- **Show Tax Assistance Videos in TAC**—The Committee looked at the possibility of showing tax preparation related videos in the Taxpayer Assistance Centers to educate taxpayers while they are waiting for service. After discovering the technical limitations of providing multiple videos, the Committee decided to drop this issue.
- **Appointment Exception Customers**—The Committee surveyed TAC managers from across the country regarding addressing customers seeking assistance who do not have an appointment and require only simple assistance, such as making a payment.
- **Tax Transcripts for FAFSA**—The IRS asked the Committee to review communications regarding tax transcripts for Free Application for Federal Student Aid (FAFSA). The Committee has prepared a letter to be sent to universities, colleges, and financial institutions requesting information on how the process to obtain a tax transcript is communicated to the prospective applicants.

### Other Activities and Achievements

At the IRS request, a TAP member traveled to Atlanta to assist in a VITA handbook review along with volunteers from around the country.

### Ongoing Work

- **Appointment Exception Customers**—The Committee is reviewing the results of the Appointment Exception survey of TAC managers to discover areas that need improvement. The Committee is developing referrals to address those improvement opportunities.
- **Tax Transcripts for FAFSA**—The Committee will review the information received from universities, colleges, and financial institutions and develop educational information recommendations to be delivered to the IRS in 2017.

## TAXPAYER COMMUNICATIONS COMMITTEE

### Chair

Jeanne Matthews, Pennsylvania

### Members

Gary Hoff, Arkansas (Vice Chair)  
Ellen Bemis, Maine  
Mary Ann Callahan, New York (Resigned)  
Victor Frausto, Texas  
Scott Hall, Kentucky  
Gina Jones, Louisiana  
Larry Meade, California  
Terrence Randolph, Alabama  
Gail Reese, Arizona  
Rodney Steman, Texas (Resigned)  
Ruth Tsujimura, Hawaii  
Stephen Webber, California

### Designated Federal Officer (DFO)

Susan Jimerson, Chief TAP West, Washington

### IRS Program Owners

Small Business/Self-Employed (SB/SE)  
Wage & Investment (W&I)

### TAS/Systemic Advocacy Staff

Antoinette Ross, Program Analyst, District of Columbia  
Annie Gold, Management Assistant, Texas

### Committee Work Scope and Recommendations

Communication is vital to addressing issues that concern taxpayers. Some IRS communications can be challenging or hard to comprehend, or don't fully explain a problem; the taxpayer is then left to try to resolve the problem on his or her own or is burdened with contacting the IRS directly. The Taxpayer Communications Committee (TCC) mission is to improve communications to and from the IRS so they are direct, appropriate, and understandable. The TCC works with other project committees whenever communications issues crosscut assignments.

The Committee looks at issues from the taxpayer's perspective and considers ways to enhance communication that might make it easier for the taxpayer to understand. The TCC works to improve communications between the taxpayer and the IRS.

The Committee started 2016 with 12 members. TCC divided into two subcommittees to work issues that were either new or were previous issues held in the parking lot for later consideration. Two issues were researched and Referrals were created, and both have been approved by the Joint Committee and elevated to the IRS for their consideration.

The Screening Committee reviewed over 30 issues in 2016. The members made recommendations for the issues to be worked immediately; held for future consideration or

additional information; referred to other committees, or dropped due to their focus on personal opinions or issues, rather than systemic issues appropriate for TCC consideration.

## Current Issues

- **Issue 34106—Individual Taxpayer Identification Numbers (ITINs) and Refundable Credits (IRS requested)**—Preparers are filing tax returns using ITINs and claiming refundable tax credits when the taxpayer does not qualify. TAP’s assistance was requested to recommend the most effective way to educate the preparer community and assist taxpayers to understand why they are ineligible for the refundable credits. This Referral was sent to the Joint Committee for approval. It was approved for elevation to the IRS on September 28, 2016.
- **Issue 34108—EXAM/AUR Policy**—SB/SE requested a review of the requirements and need for various publications currently sent out by Exam with Field and Campus letters, and to determine if the Service has an opportunity to reduce mailing and printing costs. The documents of most interest included Publication 1, *Your Rights as a Taxpayer* (sometimes referred to as TBOR or the Taxpayer Bill of Rights); Publication 3498, *The Examination Process*; and Publication 3498-A, *The Examination Process (Audits by Mail)*. This Referral was sent to the Joint Committee for approval. It was approved for elevation to the IRS on September 28, 2016.

## Issues TCC Worked in 2015 with IRS Response in 2016

- **Issue 26834—Itemized Deduction Link**—A taxpayer has two options regarding deductions—standard or itemized. On the homepage of IRS.gov, there is a tab indicating “Credits and Deductions.” When this tab is selected, several options are listed including “Individual Deductions.” “Standard Deduction” is listed as a link; however, “Itemized Deductions” is not shown. The Committee recommended adding “Itemized Deductions” as a direct link under Individual Deductions. This would be more convenient and recognizable for taxpayers searching for the information. The IRS accepted the recommendation in September 2016.
- **Issue 32775—Form 433-F, *Collection Information Statement* (IRS requested)**—Provide constructive feedback and offer recommendations for Form 433-F, which will make the form easier to complete and reduce taxpayer burden, which the IRS can implement without legislative approval. Nine recommendations were made, including adding the form number, the use, and purpose, defining types of income, allowing input for actual expenses, formatting fillable fields, and a direct link to national standards. The IRS accepted these recommendations with estimated implementation for February 2017.
- **Issue 31082—Mail Tracking**—This issue involved the handling of incoming correspondence/mail and IRS messaging to taxpayers using certified mail and public delivery for items sent to IRS. A recommendation to initiate an efficient scanning process was rejected by the IRS. The IRS accepted a recommendation modifying the language to clarify the use of certified mail or public delivery mail services.

- **Issue 32776—Improve Schedule C, Profit or Loss From Business, Compliance—**SB/SE requested TCC to propose and develop a marketing tool to improve Schedule C, reporting compliance. The Committee produced an awareness brochure in electronic and paper format for education and marketing purposes to reach current and potential sole proprietors. The IRS accepted the recommendation in June 2016.
- **Issue 32780—Interactive Tax Assistant on IRS.gov—**IRS requested the TCC review the Interactive Tax Assistant for usability and accuracy, and make suggestions for changes to make this tool more useful for taxpayers. Six recommendations were submitted to the IRS. Three were accepted with implementation by January 2018.
- **Issue 20659—Add Retirement Tax Facts Landing Page—**Create a retirement account tax facts landing page and include a link to it under the Hot Topics list on the IRS home page. The retirement account page would be a comprehensive revamp of basic information about retirement matters that would follow the whole lifecycle of retirement savings for individuals and include links to pages that provide more detailed explanations. In August 2016, the IRS stated this was resolved prior to elevation.
- **Issue 29847—American Opportunity Credit—**The IRS originally rejected this referral in February 2015. A request for reconsideration was submitted providing more details of the potential cost savings for the IRS and more accurate tax returns being filed, and mentioned similar look-up portals the IRS implemented. The IRS again rejected the Referral in August 2016.

## Ongoing Work

The Committee will continue to focus on reducing taxpayer burden and making all forms of communications with taxpayers easier to understand, simpler to work with, and easier to find. All forms of communications are changing with the advancement of technology. Identity theft is a growing concern and must be addressed, in part through better communications. Taxpayers should be able to communicate securely with the IRS with the confidence that their information and transactions are safe, including online transactions via IRS.gov. The abundance of online information and forms must be frequently updated and monitored for accuracy. Finally, it is crucial to help taxpayers and the IRS keep effective lines of communication open and clear.

The Committee recognizes the IRS faces budget cuts, higher costs, and personnel reductions but understands that this is happening everywhere. Finding alternatives to old ways of doing business and ways to prioritize next steps is imperative in our future work.



## TOLL-FREE PHONE LINES COMMITTEE

### Chair

Sean McPhilamy, Alaska

### Members

Joan Ogden, Utah (Vice Chair)

Tim Bolin, Wyoming

Gretchen Cooney, Iowa

Felicia Horton, Kentucky

Ashley Hunter, Texas

David Jones, Texas

Blake Parke, South Dakota

Dan Persons, New York

L. Keith Robinette, Missouri

Juliana Weeks, South Carolina

### Designated Federal Officer (DFO)

Cedric Jeans, Chief TAP East, Tennessee

### IRS Program Owner

Wage & Investment (W&I)

### TAS/Systemic Advocacy Staff

Linda Rivera, Program Analyst, District of Columbia

Rose Babb, Management Assistant, New York

### Committee Work Scope and Recommendations

The Toll-Free Phone Lines Committee is dedicated to improving the services received over the telephone by taxpayers and practitioners. The Committee provides input based on customer's experience and partners with the IRS to develop systemic solutions.

During 2016, the Committee considered project proposals and developed systemic referrals in order to offer alternatives and choices to the taxpayer during the annual tax return filing season as well as throughout the year with tax planning and preparation.

- **Issue 33524—Customer Callback (CC) Technology**—This Referral encourages and supports IRS implementation of CC technology, which allows taxpayers to choose how to interact with the IRS toll-free services while waiting to speak with a Customer Service Representative (CSR), including an option for requesting a callback instead of the current practice of waiting on hold. CC technology addresses long wait-time complaints and provides a solution to critical taxpayer needs. It coordinates with the future state of changing and expanding services to assist more taxpayers and supports National Taxpayer Advocate Nina Olson's testimony to Congress. The Referral was approved by the JC for elevation to the IRS in June 2016. The IRS rejected all recommendations and the Committee is reviewing alternatives.

- **Issue 33490—Authentication Retention (AR) Technology**—This Referral encourages and supports IRS implementation of AR technology which permits taxpayers to provide personally identifiable information to the IRS only once per call to authenticate (or verify) who is on the telephone. It better protects taxpayer privacy, avoids opportunities for identity theft, and creates a seamless taxpayer experience. This is important since the toll-free telephone lines continue to be the primary means by which taxpayers interact directly with the IRS, and taxpayers must be able to trust the interaction. The Referral was approved by the JC for elevation to the IRS in October 2016.
- **Issue 35056—Public Service Announcements (PSAs)**—As an option to taxpayers who are waiting on hold for an IRS Customer Service Representative (CSR), this Referral proposes the IRS play PSAs to help inform the caller of filing options and available services. The PSAs may provide information to the taxpayer and may help reduce his or her need to reach a CSR. The PSA also presents the opportunity for the IRS to better leverage limited assets and human resources. The Referral was approved by the JC for elevation to the IRS in November 2016.

### **Other Activities and Achievements**

The Committee screens incoming grassroots issues from taxpayers who provide recommendations or feedback regarding the IRS Toll-Free Telephone lines. These comments can be anything from a complaint about the long wait time to the menu options. The Committee conducted research on each of the incoming issues by collecting facts, securing examples, and determining public impact. The Committee screened 39 issues in 2016, with a majority of taxpayer concerns involving extensive hold times on the IRS Toll-Free telephone lines.

### **Ongoing Work**

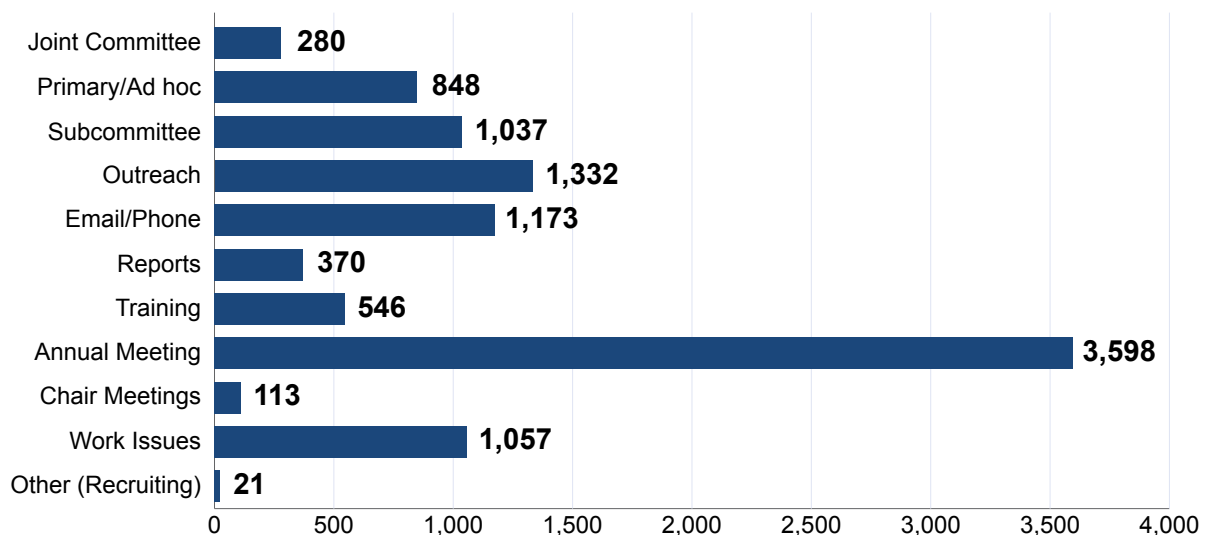
The Committee received concerns regarding taxpayers not reaching an IRS customer service representative based on their area code and time zone. The Committee is looking to the IRS for clarification or to make changes to the telephone system to address this concern and ensure taxpayers receive service regardless of area code or time zone. Another concern involves the Toll-Free telephone line menu choices available that involve the Affordable Care Act. In the next year, the Committee would like to explore clarity around the scripts for the newly dedicated Affordable Healthcare Act Toll-Free telephone line. This may include updating the script to include more guidance around the Health Coverage Tax Credit Advance Monthly Payment enrollment, registration, and payments.

## Annual Summary of TAP Member Activity

TAP volunteers are asked to submit a monthly activity report showing the number of hours and types of activities they devoted to TAP. The information from the activity reports represents the minimum number of volunteer hours during the year and the activities associated with them. There are obvious challenges of timekeeping and reporting in a volunteer organization. Part of the challenge is consistent reporting in the wide variety of activities that each individual TAP member may engage in during a year.

To present a meaningful summary, TAP member reports were reviewed and categorized within the context of the ten major activities. A description of the major activities totaling 10,375 hours is below.

### FY16 TAP MEMBER HOURS



**Joint Committee**—The Joint Committee is the executive leadership of TAP and includes the chair and vice chair of TAP, along with the chair of each established committee. The Joint Committee meets monthly to review the work completed by the committees and once each year to review the direction of TAP and to establish priorities for the coming TAP year.

**Committee**—Each TAP volunteer is assigned to one of six established committees. Members may also participate in two internal committees (internal communications and outreach), as well as different ad hoc committees that may be formed during the year.

**Subcommittee**—Most of the committees use a subcommittee structure to accomplish their work. Each subcommittee meets administratively in addition to its main committee. Established committees have a screening committee that meets separately to review potential new issues. Both the established committees and the Joint Committee have quality review subcommittees.

**Outreach**—Outreach is an integral part of the TAP mission. It includes a variety of activities designed to provide opportunities to listen to taxpayers and identify taxpayer issues and, ultimately, to propose recommendations to improve IRS service to taxpayers and increase customer satisfaction.

**Email/Phone**—Aside from the annual face-to-face meeting and outreach activities, all TAP interactions occur via email or phone. The time spent interacting with other members not specifically allocated to other activities is reported in this category.

**Reports**—This includes the time each TAP member spends completing their monthly activity reports and other reporting requirements. Other reporting requirements such as newsletter articles and chair reports are categorized under this heading.

**Training**—Hours reported in this category reflect training meetings conducted during the year to train new members and educate members about issues facing taxpayers. It also includes time spent by both mentors and new TAP member mentees to assist them in integrating into the TAP organization.

**Annual Meeting**—The annual face-to-face meeting is a two and one-half day event, which includes a full day of training about TAP and IRS issues that a volunteer will need to be successful. The remaining time is spent in committee organization such as election of lead persons, subcommittee and screening committee assignments, establishing meeting times and other administrative details, and beginning the work of the committee. This may include briefings from IRS program owners about issues the committee will be working on during the year.

**Chair Meeting**—This category is used for meetings between chairs and vice chairs of a single committee or the chairs and vice chairs of committees working together on a project to coordinate activities or address concerns and challenges.

**Working Issue**—TAP members use this category to report the time they spend working separately or as part of a group in research, discussion, and consideration and development of proposals, in addition to the time spent drafting recommendations and related reports.

**Other**—All other time reported.

## Outreach Committee Report

### Chair

Gretchen Cooney, TAP National Vice Chair

### Members

Dawn Basciano, Taxpayer Assistance Centers  
Jerome Bell, Notices and Correspondence  
Dan Halleman, Tax Forms and Publications  
Gary Hoff, Taxpayer Communications  
Joan Ogden, Toll-Free Telephone Lines  
Sophia Sakoff, Special Projects

A key component to the success of the TAP program is panel member outreach. This means reaching out to taxpayers in local communities, speaking with civic organizations, communicating with small business owners, tax professionals and local, city, and state organizations to identify issues they experience with the IRS. From these efforts, panel members bring the taxpayer's voice to issues and can move forward to address policy and procedural concerns with the IRS.

With outreach as an integral part of the TAP mission, the Outreach Committee is charged with tracking and communicating TAP member activities. Each TAP project committee is represented by their respective Committee vice chairs and is led by the TAP Vice Chair. Outreach ideas and success stories are shared at the monthly meetings providing vice chairs different approaches to bring back to their respective project committees. Members are encouraged to pursue opportunities to share the TAP message and share best practice highlights.

The Committee initially met in April after completion of Vice Chair elections. Despite the late start, the Committee operated seamlessly to share information about various Outreach events completed by the membership and discuss strategies for increasing Outreach opportunities, creating a social media platform, and improving Outreach activity reporting.

As society moves to a more digital world, it is possible virtual outreach tools might allow TAP members to be effective in reaching more taxpayers. The Committee plans to encourage IRS and TAP staff to consider the benefits of increased programs and is encouraged by IRS efforts to develop tools to help TAP members perform virtual outreach. The Committee believes with the focus turning toward enhanced virtual formats, future outreach will reach a new level in terms of quality and quantity.

## OUTREACH SUMMARY

TAP members conducted outreach in a variety of venues. These included National Taxpayer Forums held across the United States, professional organizations, service clubs, one-on-one discussions with taxpayers, media outlets, and press releases. Members also contacted individuals running for local and national political offices. Continued use of social media has proven to be a great tool to reach the public and members use the many social media outlets to share the TAP mission.

Outreach Activity	Reported Hours	Number of Events	Possible TAP Issues	Audience Reached
Press Releases/Media Contacts, Interviews	66	28	0	540,571
Social Media/Other Electronic Postings	93	40	0	33,634
LTA/Stakeholder Liasons/VITA/Other IRS	247	145	3	895
Large Business/Civic Groups > 20	338	144	2	4,367
Small Business/Civic Groups ≤ 20	128	68	0	1,068
Tax Forums/Annual Meeting/Expos	268	21	3	6,459
Individual/Business/Civic/Social Events	192	195	13	466
<b>Totals</b>	<b>1,332</b>	<b>641</b>	<b>21</b>	<b>587,460</b>

NOTE: The information in this table was summarized from the monthly activity reports submitted by TAP members in 2016

Outreach activity for the year has been classified into seven major categories:

The categories are meant to convey the scope of outreach activities undertaken by TAP members during the year. The “possible TAP issues” column is smaller than prior years because it represents only those issues actually submitted for possible TAP action, as opposed to all comments about the tax system encountered during an outreach event. TAP is not designed to address specific taxpayer questions or issues, but rather systemic issues within the tax administration system.

**Press Releases/Media Contacts, Interviews**—Members may be contacted by local newspapers and radio stations to discuss their appointment to TAP or the work of the TAP. It is most likely that the audience reached is larger than reported as it is difficult to determine the audience reached from these efforts.

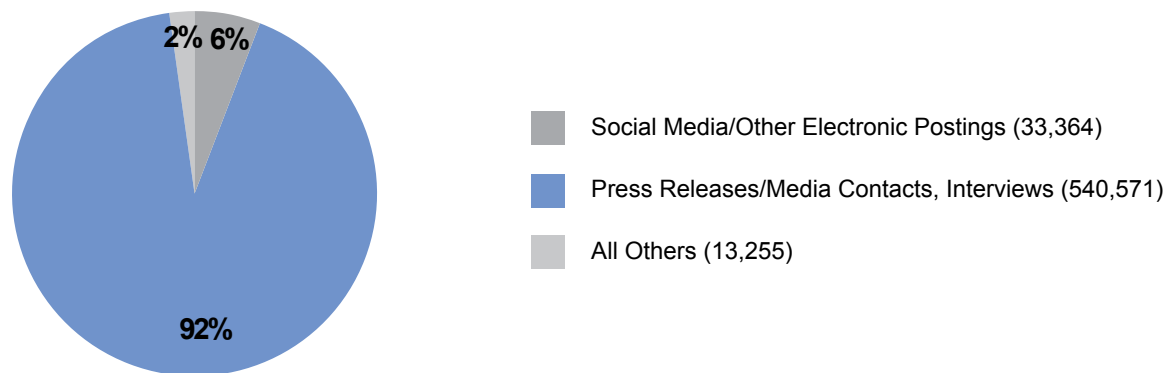
**Social Media/Other Electronic Postings**—Members use social media, such as LinkedIn and Facebook, to let others know about TAP. Other members choose to monitor these and similar sites or specific forums and blogs to help identify current and emerging issues. Members also take advantage of electronic newsletters published by professional groups and firms.

The above two categories are primarily one-way communication, but reach a far larger audience than other outreach activities.

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## FY16 TAP OUTREACH AUDIENCE

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**LTA (Local Taxpayer Advocate)/Stakeholder Liaisons/VITA/Other IRS**—Some LTAs and Stakeholder Liaisons actively seek out working relationships with TAP members and encourage their participation in meetings and activities such as meetings with congressional staff and tax practitioners. TAP members listen for issues that can be brought to TAP, give presentations, or otherwise participate in the meeting or activity. A number of TAP members are active in VITA or Low Income Taxpayer Clinics (LITC).

**Large Business/Civic Groups > 20**—TAP members are invited to participate and actively solicit opportunities to “tell the TAP story” to business or civic groups with memberships presumed to be greater than 20. These groups might include professional or trade organizations, chambers of commerce, homeowner associations, senior centers, non-profit organizations, and state or local government boards or commissions. If travel is involved, it is included in the reported time.

**Small Business/Civic Groups ≤ 20**—This is similar to the above category, but is for groups where the membership is presumed to be 20 or less. It can also include book clubs, local investment clubs, women’s clubs, executive committees, and local boards and commissions.

**Tax Forums/Annual Meetings/Expos**—These opportunities present themselves less frequently, but tend to provide a larger audience than most meetings. TAP members may participate by staffing a booth or by speaking about the TAP mission and activities. When distance, schedules, and budget permit, members attend IRS Nationwide Tax Forums, National Taxpayer Advocate Forums, and statewide or regional conferences.

**Individual/Business/Civic/Social Events**—This category represents various types of networking, from a business luncheon to a chat with a neighbor or coworker about TAP. It could be a small group, such as a neighborhood block party, or a one-on-one meeting with a city councilor. However, the personal nature of this type of outreach contact tends to generate more TAP issue submissions than any other.

# Internal Communications Committee Report

## Chair

Dan Halleman, Colorado

## Members

Larry Meade, California (Vice Chair)

Mary Ann Callahan, New York (Resigned)

Gretchen Cooney, Iowa

Holly Hoffman, Wisconsin

Collette Keeton, Georgia

Sonny Luu, Georgia

Chardea Murray, Florida (Resigned)

Joan Ogden, Utah

Terrance Randolph, Alabama

Angela Spain, California

Sue Wennermark, Rhode Island

## Designated Federal Officer

Susan Jimerson, Chief TAP West, Washington

## Staff

Lisa Billups, Program Analyst, Texas

Antoinette Ross, Program Analyst, District of Columbia

Kevin Brown, Management Assistant, District of Columbia

## Committee Work Scope and Recommendations

The Internal Communications Committee (ICC) consists of up to two representatives from each of the six Project Committees. The ICC focuses on internal communications regarding messaging of the TAP, communications with membership and TAP outreach products. The ICC focused on several projects for 2016.

- Ensure consistent issuance of the monthly TAP Newsletter. Since April 2016 the ICC has produced a monthly newsletter. The newsletter team redesigned the newsletter to give it a fresh look that provided updates on each of the six project committees as well as communication from the TAP Chair and Vice Chair. The ICC will continue to publish newsletters until the new Committee is formed in 2017.
- The second project the Committee completed was the implementation of the TAP Success Stories. Based on member input, they worked on developing an easy-to-find list of recommendations that were approved by the IRS, also called "Success Stories." The goal was to be able to give members a list they could tailor to their outreach presentations and insert or update as needed based on the outreach audience being contacted. Since members may not know about other successes outside their committee, the expanded "Success Stories" chapter would provide a larger variety of TAP successes from which to choose.
- A smaller project that is being developed is the TAP's social media presence. The Committee is considering updating the TAP Facebook page and finding other methods of conducting outreach through social media.



## TAP Special Events and Activities

### **2016 Chair and Vice Chair bring a wealth of experience**

Gina Jones, an enrolled agent from Louisiana, was elected as the 2016 National Chair to lead the TAP membership. As a third-year TAP member, she brings her knowledge and experience to lead the Panel. Jones served as the 2015 Chair of the Taxpayer Communications Project Committee. The TAP members elected Gretchen Cooney from Iowa as the panel's Vice Chair. As the Vice Chair, Cooney heads the Outreach Committee and its efforts to increase and encourage TAP's outreach activities. Cooney served as Chair of the 2015 Toll-Free Project Committee.

### **TAP welcomes new member appointments for 2016**

Treasury appointed 19 new members and 17 new alternates for the 2016 TAP year. Nine alternates previously approved by Treasury were selected by the TAP Director to join the new members and 47 returning members to complete the 75 members authorized under the TAP Charter. The 2016 TAP year began with New Member Orientation and several virtual training sessions to prepare new and returning members for their committee assignments.

### **2016 TAP recruitment drive for 2017 new members**

The TAP Recruitment Drive for the 2017 new members started with an electronic application process through USAJobs. Based on the initial success in recruiting through USAJobs in 2015, TAP continued this process. This effort allowed TAP to reach more taxpayers, expand the TAP marketing program, improve efficiencies in the ranking process, and streamline the electronic application and interview scheduling process. During the five-week recruitment period ending in May 2016, 900 applications were received.

The Human Capital Office (HCO) ranked the applications and submitted the package to the TAP in May. TAP Staff selected over 100 of the top applicants for interviews. The interview panels consisted of current TAP members and staff to provide both member and IRS perspective and input to the process. To streamline potential candidate approvals, reduce cost, and eliminate manual background checks, HCO used USAccess to perform criminal background investigations. The TAP Director sent the recommended selections to the National Taxpayer Advocate to fill 24 member and 30 alternate vacancies. Alternates are used to fill member openings that occur during the TAP year.

### **National Taxpayer Advocate invites TAP to Future State meetings**

In light of the implementation of the IRS's Future State initiative, the National Taxpayer Advocate held a series of nationwide TAS Public Forums to increase awareness of and discuss the Future State vision and its potential impact on both ordinary and socio-economically vulnerable taxpayers. The National Taxpayer Advocate invited the TAP to attend and testify at the first Public Forum held in Washington, DC, regarding the Future State vision. The 2016 TAP Chair, Gina Jones, was a guest speaker and ensured TAP's voice was heard. Following that event, several other Public Forums were held throughout the United States seeking comments, concerns, and suggestions regarding the impact of the Future State initiative and the effect on taxpayer accessibility to the IRS. TAP had speakers or attendees at each of those forums.

## **TAP members get involved**

The Montana TAP member attended the Congressional Liaison annual meeting with the Montana Taxpayer Advocate and representatives of local congressional offices in which PATH Legislation and its impact was discussed. The success of the meeting resulted in agreement to meet quarterly and include the Montana TAP member.

In Wisconsin, our TAP member attended the state's Practitioner's Liaison meeting and was able to network with others from government and professional organizations such as the Wisconsin Department of Revenue, the Wisconsin Society of Enrolled Agents, the National Association of Tax Professionals (NATP), and Wipfli, one of Wisconsin's top accounting firms.

Utah State House Minority Leader, Rep. Brian King, received information about the work and purpose of TAP from a Utah panel member. Congressman King extended an invitation for the TAP member to meet with the entire minority caucus membership.

## Letter From the Incoming Chair

I am excited and honored to serve as the Chair of the Taxpayer Advocacy Panel (TAP) for 2017. The volunteers serving on this panel, numbering more than 70 from across the nation, are among the most dedicated and talented individuals with whom I have ever worked.

The volunteers come from a wide variety of backgrounds, expertise, and education. We have tax practitioners, educators, attorneys, corporation and government employees, small business owners, and retirees, to name a few. Some are new to tax issues; others have long careers in tax preparation. This group of talented individuals faces significant challenges in the coming year.

The IRS is moving away from face-to-face customer service toward an internet-based system known as the Future State. This transition will ultimately save labor and money for the IRS, but it is not a perfect solution. A recent Pew Research Center survey found that 13 percent of the American public does not use the internet and would therefore not have access to the Future State. TAP must suggest ways to provide quality service to these taxpayers. In addition, even internet-savvy taxpayers will have tax issues that cannot be resolved through online tools and web browsing. These individuals ultimately need to speak with a representative, so TAP will continue to work with the IRS to assure this service is available when needed.

Identity theft has resulted in increased scrutiny of returns in order for the IRS to verify taxpayers' identity. This increased scrutiny has resulted in procedures that hamper the filing process for individuals as well as tax practitioners. It is vital that the IRS take these additional steps to prevent fraud; TAP must help the IRS ensure these procedures do not create additional roadblocks and delays.

TAP must find ways to leverage social media to reach out to the grassroots taxpayer. TAP has made some progress in this area, but there is still a long way to go.

The budget for the IRS has been reduced each year for the last several years. These budget reductions negatively impact taxpayer service and also impact the work of the Taxpayer Advocacy Panel. TAP, like the IRS, has to manage with reduced budgets for travel. In 2016, the annual planning session for the Joint Committee, historically a face-to-face meeting, was held virtually over several days. While this method is less effective than face-to-face, the TAP Chair, Vice Chair, and committee chairs together made it succeed. If TAP is faced with continued reductions, we will adjust and find ways to make our meetings productive.

TAP is not alone in meeting these challenges. We are supported by a great staff of dedicated and professional IRS employees. They provide a foundation that significantly elevates the performance of TAP. This full-time staff also provides consistency from year to year as new members join and third-year members rotate off the Panel. I am confident that the talented group of volunteers on the Taxpayer Advocacy Panel, along with the IRS staff, will be able to respond to each of these challenges and will *Improve the IRS*.

R. Kent Christensen  
2017 National TAP Chair

## Appendix A: Taxpayer Advocacy Panel Members

Member	State	Project Committee
Barham, Lorena*	Connecticut	Toll-Free Phone Lines
Basciano, Dawn	California	Taxpayer Assistance Centers
Bell, Jerome	North Carolina	Notices and Correspondence
Bemis, Ellen**	Maine	Taxpayer Communications
Bennett, Ralph	Washington	Notices and Correspondence
Berry, Josiah	Indiana	Taxpayer Assistance Centers
Bolin, Timothy	Wyoming	Toll-Free Phone Lines
Callahan, Mary Ann*	New York	Taxpayer Communications
Chaney, Elizabeth	Michigan	Special Projects
Christensen, Richard	Idaho	Taxpayer Assistance Centers
Cooney, Gretchen	Iowa	Toll Free Phone Lines
Davis, Kathy	New Mexico	Tax Forms and Publications
Doak, Penny**	Montana	Notices and Correspondence
Florence, Mary	Missouri	Special Projects
Frausto, Victor**	Texas	Taxpayer Communications
Fulton, Jamelda	Mississippi	Taxpayer Assistance Centers
Green, William	Delaware	Notices and Correspondence
Hackett, Dara*	Pennsylvania	Taxpayer Assistance Centers
Hall, Scott	Kentucky	Taxpayer Communications
Halleman, Dan	Colorado	Tax Forms and Publications
Hannsen, Kelly*	Texas	Taxpayer Assistance Centers
Hary, Francesca*	Ohio	Special Projects
Hoff, Gary	Arkansas	Taxpayer Communications
Hoffman, Holly	Wisconsin	Taxpayer Assistance Centers
Horton, Felicia	Kentucky	Toll-Free Phone Lines
Hunter, Ashley	Texas	Toll-Free Phone Lines
Hutchins, MiCoya	New Hampshire	Notices and Correspondence
Jana, Omar	Puerto Rico	Tax Forms and Publications

Member	State	Project Committee
Jenks–Harm, Kathleen	Vermont	Tax Forms and Publications
Jeppson, Catherine	California	Special Projects
Jones, Gina	Louisiana	Taxpayer Communications
Jones, David	Texas	Toll-Free Phone Lines
Kautzman, Mary	Florida	Tax Forms and Publications
Keeton, Collette	Georgia	Special Projects
Kurth, Paul	District of Columbia	Notices and Correspondence
Lubell, Paul	Maryland	Special Projects
Lumbra, Jon	Massachusetts	Taxpayer Assistance Centers
Luu, Sonny	Georgia	Tax Forms and Publications
Lyon, Shelby	Geneva, Switzerland	Special Projects
Madsen, Leslie*	Montana	Notices and Correspondence
Martinez, Mileydis*	Florida	Taxpayer Assistance Centers
Mason, William	Tennessee	Special Projects
Matthews, Jeanne	Pennsylvania	Taxpayer Communications
Mattson, Merry*	Minnesota	Special Projects
Mayer, Lonnie*	South Dakota	Toll Free Phone Lines
McPhilamy, Sean	Alaska	Toll Free Phone Lines
Meade, Larry	California	Taxpayer Communications
Moore, Page	Nebraska	Tax Forms and Publications
Murray, Chardea^	Florida	Taxpayer Assistance Centers
Nelson, Diana	Ohio	Notices and Correspondence
Ogden, Joan	Utah	Toll Free Phone Lines
Olsen, Sheila	Oklahoma	Tax Forms and Publications
Parke, Blake**	South Dakota	Toll-Free Phone Lines
Patel, Mahendra	Pennsylvania	Tax Forms and Publications
Persons, Daniel	New York	Toll Free Phone Lines
Peterson, Elizabeth*	Utah	Toll Free Phone Lines

Member	State	Project Committee
Prober, Joan	New Jersey	Notices and Correspondence
Randolph, Terrence	Alabama	Taxpayer Communications
Reese, Gail	Arizona	Taxpayer Communications
Robinette, Keith	Missouri	Toll Free Phone Lines
Robinson, Kerry*	Maine	Taxpayer Communications
Sakoff, Sophia	Oregon	Special Projects
Scott-Bailey, Jacqueline*	South Carolina	Toll-Free Phone Lines
Slough, John	West Virginia	Notices and Correspondence
Spain, Angela	California	Notices and Correspondence
Steman, Rodney*	Texas	Taxpayer Communications
Thies, David	Illinois	Taxpayer Assistance Centers
Thompson, Sallie	New York	Notices and Correspondence
Trottier, Angie	North Dakota	Tax Forms and Publications
Tsujimura, Ruth	Hawaii	Taxpayer Communications
VanSingel, Andrew	Illinois	Special Projects
Vlahos, Louis*	New York	Special Projects
Wallace, Scott	Nevada	Taxpayer Assistance Centers
Webber, Stephen	California	Taxpayer Communications
Weeks, Julianna**	South Carolina	Toll-Free Phone Lines
Wennemark, Susan	Rhode Island	Notices and Correspondence
White, Brooks*	New York	Tax Forms and Publications
Williams, Randy*	Tennessee	Taxpayer Assistance Centers
Wilson, LeAnna	Kansas	Tax Forms and Publications
Xu, Shirley	Virginia	Tax Forms and Publications
* Resigned during the TAP year ** Alternate converted to member during TAP year ^ Alternate converted to member and resigned during TAP year		

## Appendix B: Taxpayer Advocacy Panel IRS Staff

Name	Position Title	Location
Sheila Andrews	TAP Director	Indiana
Kevin Brown	Management Assistant	District of Columbia
Lisa Billups	Program Analyst	Texas
Priscilla Medrano	Program Analyst	Texas
Gretchen Swayzer	Program Analyst	Texas
Kudiratu Usman	Program Analyst	District of Columbia
Kim Vinci	Program Analyst	California
<b>TAP East</b>		
Cedric Jeans	TAP Program Manager	Tennessee
Rose Babb	Management Assistant	New York
Donna Powers	Program Analyst	Florida
Linda Rivera	Program Analyst	District of Columbia
Otis Simpson	Program Analyst	District of Columbia
<b>TAP West</b>		
Susan Jimerson	TAP Program Manager	Washington
Annie Gold	Management Assistant	Texas
Antoinette Ross	Program Analyst	District of Columbia
Theresa Singleton	Program Analyst	District of Columbia
Fred Smith	Program Analyst	District of Columbia

## Appendix C: TAP Committee IRS Designated Federal Officers

Designated Federal Officer	Location
Cedric Jeans, Chief, TAP East	Tennessee
Tax Forms and Publications	
Taxpayer Assistance Centers Improvement	
Toll-Free Phone Lines	
Susan Jimerson, Chief, TAP West	Washington
Notices and Correspondence	
Special Projects	
Taxpayer Communications	



## Appendix D: Acronyms

ACA	Affordable Care Act
AOTC	American Opportunity Tax Credit
AR	Authentication Retention
CC	Customer Callback
CIN	Case Identification Number
CSR	Customer Service Representative
DFO	Designated Federal Officer
FACA	Federal Advisory Committee Act
FAFSA	Free Application for Federal Student Aid
FY	Fiscal Year
HCO	Human Capital Office
ICC	Internal Communications Committee
IRS	Internal Revenue Service
ITIN	Individual Taxpayer Identification Number
JC	Joint Committee
LITC	Low Income Tax Clinic
LTA	Local Taxpayer Advocate
NAC	Notices and Correspondence

OCA	Office of Compliance Analytics
PATH	Protecting Americans from Tax Hikes
PSA	Public Service Announcement
SAMS	Systemic Advocacy Management System
SB/SE	Small Business/Self Employed
SME	Subject Matter Expert
SP	Special Projects
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TAP	Taxpayer Advocacy Panel
TAS	Taxpayer Advocate Service
TCC	Taxpayer Communications Committee
TCE	Tax Counseling for the Elderly
TFP	Tax Forms and Publications
Treasury	Department of the Treasury
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment





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