



## 2005 Meeting Minutes Ad Hoc Committee Meetings

- December 20, 2005
  - August 22, 2005
  - July 14, 2005
  - June 3-4, 2005
  - April 4, 2005
  - March 7, 2005
  - February 7, 2005
  - January 3, 2005
- 

### **Ad Hoc Issue Committee Minutes**

*Taxpayer Advocacy Panel  
Ad Hoc Teleconference  
December 20, 2005*

### **Designated Federal Official (DFO)**

- Nancy L. Ferree, TAP Program Manager

### **Returning Members Present**

- Donald Miller
- Sherry Whah, Chair

### **Members Absent**

- Larry Combs
- Dorothy Havey
- Jose Irizarry

### **Guest(s)**

- Harold Gadon

### **Staff Present**

- Inez E. De Jesus, Program Analyst/Note Taker

### **Welcome**

Chair Sherry Whah opened the meeting by welcoming everyone.



All returning members were invited to participate on today's call and the new members will be introduced and welcomed during the January 2006 annual meeting in D.C.

DFO Ferree has informed all the new Ad Hoc members of their issue assignments.

### **Roll Call**

Current quorum of 4 was not met; 2 members were present. This will therefore be an administrative meeting.

### **Updates on What's Going On?**

The primary reason for today's meeting is in preparation for the annual meeting next month since this committee will begin with new members, new TAP staff, and new objectives.

There had been consideration of abolishing the Ad Hoc Committee, but the TAP Director has informed the Florida TAP staff that this committee will continue.

A request was made to send out information to the entire committee on its goals and objectives.

### **Who Is Interested in Mentoring New Members?**

Whah requested that returning members consider taking the leadership roles in acting as mentors for the new members.

### **Vice-Chair Position**

Whah reminded everyone that this is the end of her term and that the Ad Hoc committee will be in need of a new Chair and Vice-Chair.

### **Self-Introductions**

This will be carried over for next month during the face-to-face meeting in D.C.

### **Define Roles & Responsibilities**

DFO Ferree gave a brief overview of the roles of the staff, chair, and vice-chair positions. The staff makes sure it provides the panel with the tools for them to be able to elevate proposals to the IRS. The chair works closely with the analyst and prepares the meeting agendas, and the Vice-chair is groomed to take over if necessary.

### **Review/Approve Previous Meeting Minutes-August 22, 2005**

Since quorum was not met, this item will be tabled.

### **Introduction of Publication #1 & MLI Issues**

Ferree shared that she is in the process of obtaining further details on the new issues the Ad hoc committee will be working with, they are:

1. Publication 1, Your Rights as a Taxpayer, this is an issue of the National Taxpayer Advocate.
2. The Systemic Advocacy Program might also want input from TAP.
3. Multilingual Initiative (MLI) issues.
4. Possibility of working with forms and publications.

### **Sub-committee Assignments**

Whah suggested that an email be sent out to the entire committee with information on Publication 1, and MLI's Chair's Report, in order for the panel to begin to decide which subcommittee they would like to be engaged in.



**Public Input**

None.

**Action Items:**

- Review/approve meeting minutes of August 22, 2005.
- The TAP Staff will be sending out information to the entire panel on Publication #1 and the MLI Annual Assessment Report.
- The TAP Staff will be sharing the "draft" agenda for Ad hoc's individual meeting in D.C. on January 11, 2006.

**Closing Assessment/Q&A**

Chair Whah adjourned the meeting by wishing everyone a nice Holiday Season.

Meeting satisfaction survey will not be processed since there was no quorum.

**Next meeting: Annual Meeting in D.C.- January 10-13, 2006 at the Hyatt Regency Washington Hotel on Capitol Hill.**

**\*These meeting minutes have been certified by TAP Program Manager/Designated Federal Official Nancy L. Ferree on February 8, 2006.**



## Ad Hoc Issue Committee Minutes

*Taxpayer Advocacy Panel  
Ad Hoc Teleconference  
August 22, 2005*

### Designated Federal Official

- Judi Nicholas

### Attendance

- Larry Behnkendorf
- David Cain
- Larry Combs
- Hal Gadon
- Jim Grimaldi
- Steve, Landauer
- Greg Maciulla
- Patrick Matthews
- Patrick McCombie
- Judi Nicholas, DFO
- Buck Paolone
- Teresa Smedley
- Faith Vinikoor
- Sherry Whah, Chair
- Lillian Woo

### Staff

- Mary O'Brien, TAP Analyst
- Marla Ofilas, Note Taker

### Welcome/Announcements

Sherry welcomed the members and asked if there were questions. No questions were asked. Roll call was taken and a quorum was met.

### Ad Hoc Subcommittee Issues

- **On-Line Publication 17 – Education** – Larry Combs  
Larry explained the recommendation did not change from the last teleconference. Larry also explained that a draft cover letter was to be drafted and sent to Sherry for approval

**Decision:** : The committee approved the cover letter that would be included with the recommendation.

**Decision:** As a reminder, the committee approved the recommendation by the sub committee and suggested no other changes to the recommendation.



- **On-Line Publication 17 – Searchability** – Teresa Smedley  
The recommendation is ready to be approved with the exception of some minor revisions.

The committee had one change to the verbiage in the “Ask a Question” example. The question that was used appeared to be asked by a practitioner rather than a normal taxpayer.

**Action:** The committee agreed to change how the question is asked with “Can I claim a child?”

**Decision:** The committee approved the recommendation with a few minor changes.

### **Self-Assessment**

Sherry asked Lillian if the letter regarding tax practitioner licensing was completed. Lillian explained that she sent the final version to TAP Analyst. TAP Manager asked Lillian to clarify if the letter should be sent to the committee for approval. Lillian felt that once the committee concurs with the letter then it could be sent to the appropriate parties.

**Action:** Mary will email the letter to the committee with a response date of Monday August 29, 2005.

The committee continued on to review the self-assessment form.

**Decision/Action:** The committee agreed to email input to the self-assessment, to Lillian by August 29. Lillian will edit and compile the draft self-assessment for Sherry by September 9.

**Action:** The TAP Analyst will email the self-assessment document to the committee with a reminder to send their information to Lillian.

TAP Manager clarified that everyone should provide input on the disappointments, accomplishments, and committee assessments. The four categories listed under committee assessments should be addressed.

Sherry reminded everyone the teleconference will be the last meeting for the Ad Hoc since the committee will not exist next fiscal year. Teresa asked if there should be a meeting in September to finish the self-assessment. TAP Manager advised that it would be up to the committee to decide if they would like to have an additional teleconference. If the committee decides on a teleconference, it should be after the Joint Committee meeting.

**Decision:** The committee decided to have a final meeting on September 27 at 9 am pacific to discuss the self-assessment.

TAP Manager requested that the members come prepared to offer comments and suggestions for changes. Judi also explained that a federal register would not be needed since the meeting will be administrative.

### **Closing**

Sherry reiterated the new date for the final teleconference. Sherry asked if there were other business to discuss. No additions were made. Judi closed the meeting.



## Ad Hoc Issue Committee Minutes

*Taxpayer Advocacy Panel  
Ad Hoc Teleconference  
July 14, 2005*

### Designated Federal Official

- Judi Nicholas

### Attendance

- Larry Behnkendorf
- Larry Combs
- Harold Gadon
- Steven Landauer
- Patrick McCombie
- Buck Paolone
- Teresa Smedley
- Faith Vinikoor
- Sherry Whah
- Lillian Woo

### Absent

- Larry Barnard
- David Cain
- Greg Maciulla
- Patrick Matthews
- Deborah Thomas

### Staff

- Mary Peterson O'Brien, TAP Analyst
- Marla Ofilas, Note Taker

### Welcome/Roll Call

Sherry welcomed the committee. Marla performed roll call and a quorum was met. Sherry made additions to the end of the agenda, Letter regarding Licensing; and Future Issues for Ad Hoc.

### Ad Hoc Subcommittee Issue Report Out

- **IRS CPE for Employees**  
The committee reviewed the completed referral. All agreed that it was a good job on the written recommendation except for a few typographical errors.

**Decision:** The committee agreed to elevate the issue once the corrections and formatting are completed.

**Action:** The committee agreed to email any corrections found to TAP Analyst.



- **On-Line Publication 17 – Education**

Larry asked the committee if there were questions or suggestions to the referral that was worked by the sub committee. No suggestions or additions were made. Sherry felt that the committee did an excellent job.

Larry discussed that Denise would like to receive both recommendation, Education and Searchability, as one recommendation. Each committee will continue with providing two separate referrals but it would be submitted to Denise under one cover letter.

**Decision:** The committee agreed to elevate the issue once the corrections are completed.

**Action:** The committee agreed to email any corrections found to TAP Analyst.

- **On-Line Publication 17 – Searchability**

Faith explained that the document is in draft form and is still being worked on by the members of her sub committee. The TAP Analyst is working on the graphics that will be included in the recommendation. The committee felt that it would be important to illustrate recommended changes. TAP manager discussed the barriers associated with completing the project since the TAP analyst will be out of the office until August 8th and has other commitments to complete for her two other committees.

**Decision:** The sub committee will continue to work on their recommendation. The Ad Hoc committee had decided to reschedule their meeting to **August 22, 2005** to allow additional time for Mary and the sub committee to complete their recommendation. The sub committee scheduled a teleconference on August 9, 2005.

### **Cover Letter**

The TAP manager asked for feedback regarding the content of the letter. It was discussed that feedback regarding grammar could be done via email. Larry felt that it was a good letter. Lillian also felt that it was clear to the approach that was taken.

**Decision:** All agreed that no additional changes are needed to the letter and all felt that the letter looks good.

The committee asked when Denise could respond to the recommendation. The TAP manager explained that she has committed to respond within 3 months of receiving the recommendation.

**Action:** TAP manager will confirm the timeframe with Denise in which they could expect a response as well as to keep the retiring members informed.

### **Letter to Nina Olson**

Sherry discussed the purpose of writing a letter to Nina is to follow up on the status of the Practitioner Licensing recommendation that was elevated last year, by the Ad Hoc committee. The letter was produced and forwarded by Lillian for comments and additions. Lillian explained that David would be outlining what the appraisal foundation does, in terms of the minimum standard of practice, and include it in the letter.

One of the questions asked during the tax forums is "What you think about un-enrolled preparer?" The Oversight Board asked for a copy of the Ad Hoc recommendation. Larry asked if that was some thing the committee could do. Judi felt that it could be done but Nina Olson and Bernie Coston should be informed that the Oversight Board had made this request.



**Action:** Lillian agreed to send a formal memo to Sherry, as Chair of the Ad Hoc committee indicating the request from the Oversight Board. Lillian will email a copy of the recommendation to the Oversight Board and copy Nina and Bernie.

**Decision:** Sherry, Lillian, and David will finalize the letter to Nina and present it to the committee during their next meeting.

**Future for Ad Hoc**

During the face-to-face meeting, the committee had asked the TAP manager to explore potential issues for the committee to work. The outcome of her discussion with the TAP Director was that there could be a possibility that the Ad Hoc committee would be replaced as an issue committee with a specific issue to work. There will not be additional issues worked during the remainder of this year and felt that the committee has sufficient work to keep them busy until September.

Sherry asked if there were additional comments. No comments were made and Sherry adjourned the meeting.

Next meeting will be August 22, 2005.





## **Ad Hoc Issue Committee Minutes**

*Taxpayer Advocacy Panel  
Ad Hoc Face-to-Face Meeting  
June 3-4, 2005  
Park City, UT*

### **Attendance**

- Larry Barnard
- Larry Behnkendorf
- David Cain
- Harold Gadon
- Steve Landauer
- Gregg Maciulla
- Judi Nicolas, Designated Federal Official
- Teresa Smedley
- Faith Vinikoor
- Sherry Whah
- Lillian Woo

### **Staff Support**

- Mary O'Brien, Program Analyst
- Marla Ofilas, Note Taker

### **Welcome/Review Agenda**

Sherry welcomed the members and reviewed the agenda. Sherry added an additional item to Saturday's agenda. The committee will review a letter that will be sent to the taxpayers and comments will be forwarded to Bernie Coston, TAP Director.

### **Announcements**

Judi provided an update on the TAP recruitment.

Recruitment: Bernie Coston's direct reports met in Milwaukee to rank the applications. There were just over 400 applicants. The selected applicants will be scheduled for an interview in mid June. Applicants that were not selected for an interview will receive a letter thanking them for their interest in TAP. TAP Staff will be contacting the list of alternates to inquire if they are still interested in serving on the panel.

The TAP Annual meeting would be the first week of November. Denise Fayne's, Program Owner for Forms and Publications will hold a teleconference where she will provide feedback to the committee.

### **Ad Hoc Sub Committee Presentations**

Larry provided a review of the Publication 17 education subcommittee. The committee was charged with making recommendations on a future online Publication 17 that meets the needs of the ordinary taxpayer as well as to make the product visible.



The committee came up the following points.

1. IRS does not have the access to the ordinary citizen to test needs.
2. What are the usability requirements for the ordinary citizen?
3. Problem defining words or combination of words to do a topical search.
4. Publication 17 is not prominent, How can we educate the public?
5. Utilize Publication 17 to promote and encourage efile. Vice versa
6. Would the public use an online product and what would make it easier for them to use a product?

Once the committee brainstormed, they developed a problem statement:

*The needs of the average taxpayer in accessing tax information contained in Pub. 17 are not being met. The online version is not "user friendly."*

The committee felt the main issues to resolve was, searchability of Publication 17 and educating taxpayers on Publication 17. The committee also felt that two sub committees should be created to work on each of the components.

David gave an update on the Online Publication 17 Searchability subcommittee. The first step for the subcommittee was to identify what problems the ordinary taxpayer has when searching Pub. 17. The sub committee looked at the needs for a word search in content, indexing, and key words. The subcommittee discussed the need of adding hyperlinks to other forms and publications that would direct the taxpayer to a specific section of Publication 17. The subcommittee wanted to ensure that they were working toward making it easier for the ordinary taxpayer and not just satisfying CPA's or Enrolled Agents. David emphasized that he would really like to see the hyperlinks added to Form 1040 and tax tables and schedules.

The sub committee recommended that a link be placed on the first page of [www.irs.gov](http://www.irs.gov) so a taxpayer could easily access Pub. 17. In addition, the committee recommended having a method of allowing the non-tax prepares to ask a question on the IRS web site, which would search Pub. 17 for various answers to the questions.

The committee reviewed the Summary of Recommendations from Deborah Thomas. Deborah asked a web page design class, from the University of Arkansas, to provide input on Pub. 17. The design class was charged with looking at the design of the page layout and navigation for usability. The suggestions that the class provided would allow users easier access to the information in the publication and make the publication more usable.

#### **Updates from Forms and Publications Program Owner – Denise Fayne**

The committee paused from their report outs and gathered to have a teleconference with Denise Fayne.

Denise, thanked the subcommittees for their work that that they've done. Denise recognized that the subcommittees had put a lot of thought and effort into their work. Denise explained that she has been working with the division in the IRS that owns the [irs.gov](http://irs.gov) website and had discussed the work that the Ad Hoc committee had been doing not only to changes to the online version of Publication 17, but also to the look and feel of the [irs.gov](http://irs.gov) website. Denise told the Ad Hoc committee that the more information they give and the more insight they provide will enable the website to be more usable and provide a better searchable engine for taxpayers.

Denise asked the committee to provide an update of what they have done so far. Larry explained that he is the Chair of the Education sub committee. Larry asked for feedback on a concept the



subcommittee developed. The sub committee feels, to make Pub. 17 as useful as it can be, the public needs to know that it exist. Larry reviewed the seven concepts that the sub committee thought of:

1. There needs to be a better description of the Publication 17 which will convey it's usability and benefit to the average person. This description could then be used as an "advertisement" in various ways, which are described in some of the other action items, below. Example: Pub 17 "Your Answer Machine" – Your guide to preparing individual taxes.

Denise asked Larry if this would be a special icon that the public would click on to take them to the Pub. 17. Larry said yes and felt that the goal was to have that icon linked to the marketing phrase, for example the e-file icon.

2. Ask the IRS to include the advertisement for Publication 17 in both the printed IRS 1040 and 1040 A instructions, and on the IRS.gov website.

3. Post copies of the advertisement for Publication 17 in IRS walk in offices as well as anywhere else, tax material or tax information/advice is available.

4. Ask tax preparation software companies to include the advertisement for Publication 17 in their package, either in the software or in print.

5. Ask the IRS to have staff who answer the help line to, after answering the question, reference where it would have been found in Publication 17.

6. Work with internet search sites (Google, etc.) to configure tax information question responses to result in Publication 17 being listed in the first few response items.

Denise felt that number 6 was a great idea and also felt that all search engines should be included.

7. Ask the IRS to distribute the advertisement for Publication 17 to volunteer groups for whom they are providing training and/or orientation.

Larry concluded that the goal in the Education sub committee was to get the information out to the public and create an icon so when a taxpayer sees it; they know to go to Pub. 17. Larry asked Denise for feedback.

Denise felt that all seven suggestions were exceptional. Denise explained that the telephone assistors use a probe and response guide, which is a detailed version of Pub. 17 and felt that the assistors already tell taxpayers where to find the answer in Pub. 17. Denise felt that the icon could be a simplified and catchy description of what Pub 17 could do for taxpayers. Denise clarified that her department does not have ownership of irs.gov but offered to take the suggestions to irs.gov and explain to them the suggestions the committee has identified. Denise also explained that irs.gov could accept or reject the committee recommendations because they own the website. Denise felt that all recommendations could work. In addition, Denis is willing to take them forward.

Larry thanked Denise and asked David to continue. David explained that once a taxpayer is educated that Pub. 17 exist then they should be referred to the home page of irs.gov and to the icon that would be placed there. David continued to explain the work of the sub committee and repeated what he reported out to the full committee.

David had suggested that a page number be added on form 1040 that would direct the taxpayer to a page in pub. 17 that would provide information on that particular topic. Denise explained that there could be a problem because the pub. 17 is printed in advance of the 1040. The 1040 could change



while in print and the information would be incorrect. Judi explained that a suggestion was made to create a hyperlink on each line of the 1040 that would take a taxpayer a section of the Pub. 17. Denise explained what she is trying to do is make pages irrelevant online. Judi clarified that it becomes about the topic or the piece of information, not what page you find it. In an electronic form, page numbers are irrelevant. Denise would really like to see that the committee move away from using page numbers and have taxpayers think of subjects or topics. Denise felt that the idea of a table of contents and index would work. The idea of having a taxpayer look up "IRA's" in the table of contents, click on the subject, and is directed to that portion of the Pub.17 is wonderful. Denise also felt that in the future she could also see pop ups asking the user questions.

Denise explained that she will forward the final recommendation to the programmers. Even though there are issues with funding, Denise felt that this is something that needs to be done. Judi explained that once the sub committees refine their recommendations, they will provide a report of what they looked at; what they considered; and what their recommendations are. Denise felt that if she could receive refine recommendations then she could get department to review it and fund it.

The committee members continued to provide their experiences using Pub. 17. Judi concluded and asked Denise if she could provide the committee timeframe on her next steps. Denise explained that once she receives the recommendations, she will commit to contacting the director of irs.gov; share the recommendations; and ask how forms and publications can make the recommendations work. Denise also clarified that these recommendations may not be implemented right away due to budget constraints but she did feel it will in the near future. David asked if the committee should continue to work this issue since there is no funding to implement the committees ideas. Denise felt that even though there is no funding now, to implement the recommendations, the recommendations would be implemented in the future. Denise advised the committee to continue working and coming up with ideas. Denise also reiterated that there are no constraints with coming up with ideas on the Pub. 17 that is not about the searchability of it.

Denise thanked the committee for their worked. Judi confirmed that the committee and Denise will have an additional teleconference later in the afternoon for a final review of the recommendations. The call ended.

### **Break**

The committee broke for a short recess.

The committee discussed the teleconference with Denise and provided additional suggestions on Pub. 17. Hal asked if the recommendation from the Educations sub committee and the Searchability sub committee would be submitted together. Judi explained that it would depend if the recommendations were completed at the same time. Judi suggested that question could be asked when the committee has their teleconference with Denise in the afternoon; if she would prefer two separate recommendations or just one.

Hal also asked if there was away to keep track of the recommendations since is something that will not be implemented right away and could be implemented when they are no longer panel members. Judi explained she could ask Denise what would be appropriate in terms of follow up and communicate any new information to the committee members.

Judi explained the next steps to the committee regarding their recommendations. Judi also explained that Denise has committed to meeting with the irs.gov staff. Judi continued that Mary suggested that someone from irs.gov should be contacted to provide education to the committee on how the irs.gov works

Judi felt that the committee needed to decide if they would want someone from irs.gov to talk to them and provide education on irs.gov during the July meeting. Larry felt that the committee should focus



on what they have been charged to do before coming up with additional suggestions or recommendations. Larry also felt that the committee should let Denise talk with irs.gov regarding the recommendations. . Action: Judi suggested that maybe the Ad Hoc committee could join the meeting that Denise will have with irs.gov. Judi will follow up with Denise on the suggestion made.

### **IRS CPE for Employee**

Steve provided an update on the IRS CPE for Employee sub committee. Steve explained that the sub committee had a teleconference with Grant Thornton, an international tax company that holds it's employees to a particular level of training. Steve continued that the idea was to contact them to see how they train their employees and provide recommendations to the IRS.

Steve continued that the IRS has discontinued the 40-hour requirement for tax professionals (IRS Revenue Agents/Revenue Officers) and the IRS has changed policy on how Continuing Professional Education (CPE) is delivered. Most CPE is through self-study computer courses and through non-interactive Video courses and less through interactive methods such as the traditional classroom. Teresa asked who the program owner is of this issue. Teresa expressed that issues are supposed to come from program owners. Judi agreed and explained that Nina Olson, National Taxpayer Advocate, asked that this issue be worked. Teresa asked who would receive the recommendations if there isn't a program owner from a division working with Ad Hoc. Judi explained that the recommendation would go to Nina, who will then forward them to the Operating Divisions and work with them.

Steve explained the problem statement that the IRS does not hold its employees to the same standards as the private sector that has a fixed requirement for CPE and has not fully researched or implemented Best Practices developed for professional training by outside agencies. Steve explained the education requirements of the IRS Revenue Agents. Steve felt that receiving education via interactive video is not the same as having face-to-face classroom training

Judi explained that the IRS has an interactive video training system called CENTA. It could be a live training session with other participants involved or it could be a pre-recorded session. Judi indicated that IRS does all of it's own training and they do not contract it out. Before a subject is taught to an employee, the IRS conducts classroom training for the instructors. The instructors have to attend a two week training class on classroom instructions; how to develop your lesson plan; how to present your materials, etc. Judi continued that having CENTA type of training cuts down on the cost of having a face-to-face training.

Faith felt that it was ironic that the IRS would like to license all tax prepares but they don't provide CPE for their own employees.

### **Subcommittee Breakout Sessions**

The committee members gathered in their sub-committees to work on the Publication 17 and the IRS CPE for the remainder of day one.

### **Teleconference with Denise Fayne from Forms and Publications**

The committee gathered to participate in a follow up call with Denise Fayne, Program Owner. Larry asked what departments of the IRS would be involved in implementing the recommendations, irs.gov, etc. In addition, Larry asked if Denise would like to receive the recommendations that are being worked on by the two sub committees. Larry continued and asked if she would like to have them sent in together or separate. Denise explained one packet of recommendations would work. Denise also explained that she does not know who would be involved in implementing the recommendations. Denise suggested that the recommendations should be sent to her, only. This will ensure that the recommendations are delivered to the right personnel.

Denise asked for an update of what they have been doing since the initial call. Judi explained that the members broke up into their sub committees and worked on their recommendations. The sub



committees worked on flushing out the recommendations with more detail and information to support the recommendation. Denise felt that it was good that the members are providing details. This would ensure few questions.

Denise thanked the members again for their help.

### **Closing**

Before the committee adjourned for the day, Judi reviewed the agenda for day two of the meeting. Judi reminded the committee that the IRS has requested the Ad Hoc committee to review sample letters. Feedback will be recorded and forwarded to the IRS. Sherry adjourned the meeting.

## **June 4, 2005 -- Day 2**

### **Attendance**

- Larry Barnard
- Larry Behnkendorf
- David Cain
- Harold Gadon
- Steve Landauer
- Gregg Maciulla
- Judi Nicolas, Designated Federal Official
- Teresa Smedley
- Faith Vinikoor
- Sherry Whah
- Lillian Woo

### **Staff Support**

- Mary O'Brien, Program Analyst
- Marla Ofilas, Note Taker

### **Welcome/Sub Committee Report Outs**

Sherry opened the meeting and reviewed the remaining agenda.

Larry explained the Education sub committee has worked on the recommendation. Larry anticipates the recommendation to be completed prior to the next teleconference. In addition, based on the teleconference with Denise, the committee will consolidate the Education and Searchability recommendations and submit it as one.

The committee reviewed dates of the next sub committee meetings and discussed alternate dates for the monthly Ad Hoc meeting. **Decision:** The committee agreed to move the Ad Hoc teleconference to July 14, 2005 @ 1:00pm pacific.

David provided an update that his sub committee will have a ruff draft of their recommendation by June 16th. David continued that the committee will recommend that Pub. 17 provide hyperlinks in the index and tabs that will take the taxpayer to a specific topic in the publication. Faith also explained that the sub committee reviewed the recommendation provided by the University and included some of the suggestions in the recommendations.



Judi reiterated that the recommendation should be specific and would be better for Denise to present to the owners. Teresa suggested that the power point presentation be included with the recommendation. This could assist Denise and be used as an illustration.

The committee continued to discuss possible solutions of how Pub. 17 could be more user friendly. Sherry asked if the committee had any other ideas to offer. None was provided. Sherry asked Steve for a report out.

Steve explained that they should have a final draft completed with in the next two weeks. Judi asked if the recommendation is to reinstate the 40 hours? Steve agreed. Steve continued and explained that the sub committee received a tour of the Centra web based learning tool. The sub committee felt it was a good communication tool but not a source of education. Steve felt that self-study and Centra are the same.

Judi asked if mandatory topics were mentioned in the recommendation. Steve explained that they wanted to stay generic with the recommendations but emphasize that the 40 hours be reinstated. Steve felt that the operating divisions could decide what kind of mandatory topics the employees should receive.

After a report out from Steve, Sherry asked how to consolidate the Pub. 17 recommendations. A cover letter was suggested with the proposals. Judi explained that in the committee could articulate the proposals in the cover letter and attach the individual reports. Mary agreed that this could be done.

**Decision/Action:** Mary will work on the initial draft of a combined proposal. The ruff draft will be available before July 14th.

### **Update on National Licensing**

Sherry explained that the Ad Hoc committee worked on an issue for Nina Olson regarding National Licensing of Tax Prepares. Lillian continued that the Ad Hoc committee, received from Nina Olson, the charge to look at licensing. There were many unenrolled prepares that were making errors and taking advantage of unsuspecting taxpayers. The committee worked the issue and found that it involved testing, administration, enforcing the test and cost to the IRS. The Ad Hoc committee spent a year looking at various options. The committee put together a teleconference that included representatives from consumer organizations and professional preparer organizations. It was a two hour teleconference in which the members of the Ad Hoc committee accepted all the statements. The representatives did feel that something needed to be done about the unenrolled preparers because there was too much praying on the unsuspecting public. The Ad Hoc committee divided themselves up into sub committees. The committee looked at Oregon that enforces licensing. There are two levels of prepares, Consultant and Preparer. There are different exams that provided to each level. In addition, the committee looked at the Vita test.

Finally, the committee put together a recommendation and forwarded it to Nina Olson, National Taxpayer Advocate. Lillian continued and explained the details of the recommendation. Lillian explained that the recommendation was incorporated into Nina's annual report but the committee has never received a formal response from her or any direction on how she has tried to implement the recommendation. Lillian explained that she is looking for a response because Commissioner Everson was unaware of the recommendation. Lillian continued that there are two bills that had been introduced into the house and senate. Both bills do not include the recommendations that were worked on by the Ad Hoc committee. The bills only discuss the concept. Lillian and Sherry felt that the committee should raise the issue again to inform the Director of Practice and the Commissioner that the work has already been done. Judi verified if they are looking re-raise the issue. Judi asked what would be their objective in re-raising the issue. Sherry explained that there are two bills, 828 and 832, and they are not alike. A member asked if this is legislative. Sherry agreed but felt that Nina asked



the committee to work this issue and feels that the Commissioner should know a recommendation was made.

Lillian reiterated that the idea was to provide them with the information so they would understand that an organization worked on this issue. Judi asked Lillian and Sherry how they knew that Commissioner Everson is unaware of the recommendation. Sherry explained that she had a private conversation with the Director of the NIDA. The Director indicated that they were unaware of the recommendation. Steve asked how the Commissioner would know when he receives hundreds of recommendations. Steve continued that he has helpers to assist him with correspondences that come in.

**Decision:** After further discussion Lillian, David and Sherry have agreed to craft a letter to inquire a follow up with Nina. In the letter, they have agreed to ask, "What has Nina done with the recommendation?"; "How widely was the recommendation shared?"; "Where is it now?"

### **IRS Notice Reaction**

The Ad Hoc committee was asked by the IRS for feedback on a notice that would be sent to taxpayers. The committee reviewed the notice and answered three questions:

1. What's initial reaction to the notice?
2. Will the average taxpayer understand the purpose of the notice?
3. Does the notice provide clear details on where the taxpayer can turn for assistance?

The committee provided Judi with their reactions.

### **Next Steps**

Judi explained that no additional issues have been assigned to the Ad Hoc committee. Judi has agreed to discuss potential issues with Bernie and Denise.

Judi concluded that the committee should be prepared in July to provide a consensus on the recommendations so they could be elevated to the Program Owners in August.

Sherry adjourned the meeting and reminded the committee that the next teleconference will be July 14, 2005.

Meeting adjourned.





## Ad Hoc Issue Committee Minutes

*Taxpayer Advocacy Panel  
Ad Hoc Teleconference  
April 4, 2005*

### Attendance

- Larry Behnkendorf
- David Cain
- Larry Combs
- Harold Gadon
- Jim Grimaldi
- Steven Landauer
- Greg Maciulla
- Patrick Matthews
- Patrick McCombie
- Judi Nicholas, Designated Federal Official
- Buck Paolone
- Teresa Smedley
- Deborah Thomas
- Faith Vinikoor
- Sherry Whah, Chair
- Lillian Woo

### Staff

- Mary Peterson O'Brien, Program Analyst
- Marla Ofilas, Note Taker

### Welcome/Roll Call

Sherry welcomed the members. A roll call was taken and confirmed that a quorum was met.

### Announcements

No additions to the agenda were made and there were no announcements.

### Ad Hoc Subcommittee Issues

- **IRS CPE for Employees**  
Steve discussed that the committee was still in the process of scheduling a time with the education experts at Grant Thornton. All the subcommittee members agreed to stay on the call after the meeting to schedule a time to meet. The committee is still gathering information about how each IRS Business Unit handles CPE for their employees.
- **On-Line Publication 17 – Education**  
Larry presented the accomplishments and next steps for the Subcommittee. The subcommittee is working on a "catch" phrase to attract taxpayers to use and reference the On-line version of Publication 17. Each member is to give input and options will be decided on at the next subcommittee meeting. The subcommittee is also working on writing up their recommendations. Each subcommittee member has committed to writing up a short phrase that describes what Publication 17 is.

- **On-Line Publication 17 – Searchability**

David described the process that an average person would use to access Publication 17. The subcommittee has developed a script that they envision will be on each page that draws the person to the answer to a question posed by narrowing down the choices. The subcommittee is working on how key words would drive a search. Patrick will put together the recommendation information for the subcommittee to review and make adjustments to during the next few subcommittee meetings. The plan will be to have the recommendation ready for the entire Ad Hoc committee to approve and make adjustments to at the Face-to-Face Meeting. The next subcommittee meeting will be on April 21st.

**Action:** Mary will email Patrick the Joint Committee Issue Recommendation Template, Format to make a recommendation to the IRS.

### **Committee Feedback**

Sherry reported on the Joint Committee request for obtaining regular meeting feedback. The committee discussed the merits of giving verbal or written feedback.

**Decision:** The committee decided to provide written feedback. TAP Analyst will email a meeting survey to all committee members. Members will email responses to Mary by Friday April 8, 2005. Mary will consolidate the responses and share the final responses with the committee chair.

### **Committee Business/Next Steps**

Sherry asked if there were additional items to discuss.

TAP Recruitment: Members would like to understand the process. TAP Manager Nicholas described the recruiting process. Recruitment is held in all states even where vacancies are not expected.

Recruitment will also include filling the alternate list. The recommendation was made that there be better communication and notification for those applicants that are not selected. The recommendation was noted and it was discussed that the intent is to notify the selected applicants as well as those not selected by the end of June.

Sherry reminded the committee to submit their feedback by Friday April 8, 2005. Sherry closed the meeting.

The next meeting is scheduled for May 2, 2005.



## Ad Hoc Issue Committee Minutes

*Taxpayer Advocacy Panel  
Ad Hoc Teleconference  
March 7, 2005*

### Attendance

- Larry Behnkendorf
- David Cain
- Harold Gadon
- James Grimaldi
- Steven Landauer
- Gregory Maciulla
- Patrick Matthews
- Patrick McCombie
- Judi Nicholas, Designated Federal Official
- Buck Paolone
- Teresa Smedley
- Deborah Thomas
- Faith Vinikoor
- Sherry Whah, Chair
- Lillian Woo

### Staff

- Mary Peterson O'Brien, Analyst
- Marla Ofilas, Note Taker

### Welcome/Review Agenda

Sherry opened the meeting and welcomed everyone. The roll call was taken and a quorum was met.

### Announcements

Sherry reminded all committee members to review the prior meeting minutes sent by the TAP analyst and provide comments or approve the minutes via email to the TAP Analyst.

Sherry discussed the Salt Lake City face-to-face meeting on June 3rd and 4th. Members were informed that the TAP staff will be contacting each person to set up travel arrangements.

### Ad Hoc Subcommittee Issues

- **IRS CPE for Employees**  
The committee is waiting to hear back from Grant Thornton with possible dates for the sub committee to have a call and utilize them for best practices discussion. The sub committee met with the new committee members to get them up to speed on the issue. TAP Analyst is researching whether the requirement for 40 hours of CPE applies to all operating divisions.
- **On-Line Publications 17 Education**  
Lillian reported on the subcommittee proceedings. The question to answer is to how best educate the public on the existence of Publication 17 and all of the invaluable information that is available to the average taxpayer. The sub committee came up with several action items to work on:

1. Come up with better description of what Pub 17 is.
2. Ask the IRS to include this description/advertisement in 1040 and 1040 A-instruction form and also the irs.gov,
3. Advertise Pub 17 in the Taxpayer Assistance Center,
4. Ask software companies to include a description of Pub 17 in their packages – software or print,
5. Ask the IRS to have staff answer the helpline and reference Pub 17
6. Work with internet search sites to configure tax information responses to result in Pub 17 being listed.
7. Work with volunteer group and VITA sites to have them reference Pub 17 when they assist taxpayers.

The next step will be to start writing a recommendation.

Lillian asked if there were any comments or suggestions. Some of the comments and discussion included: What if any items should be given to the Communication Subcommittee, Education of the Online Publication 17 versus the hard copy of Publication 17, and the possibility of Publication 17 on a Compact Disc.

Lillian concluded that the committees list would be forwarded to Denise Fayne for feedback.

- **On-Line Publication 17 Searchability**

David presented the Subcommittee's progress. A problem statement has been identified as a focus for recommendations that will be developed.

The committee is in the process of putting together a power point presentation that scripts how a person would start an Online Publication 17 search. The committee is also exploring recommendations on the format of the Online Publication 17. The four main categories and links on the search page would include:

1. Contents
2. Index
3. Schedule 1040
4. Ask your question

Judi added that Denise requested that the members look into the searchability function of Pub 17. Judi explained that it is o.k. for the committee to make additional recommendations if they think it will produce an effective end product.

**Action:** Mary will put the power point presentation in a word document since some members do not have access to power point and email the document to the panel.

Other suggestions for improving the Searchability of Publication 17 include:

- Using Publication 17 as a portal to links with more detailed information found in other publications. These hyperlinks would be embedded within the publication. When a taxpayer is in the online publication 17 site and it refers the taxpayer to another publication for more information, a hyperlink would be added to take them to that suggested publication. In addition, hyperlinks would be added to the index and content.
- Developing a questions and answer section to the IRS website that makes it irrelevant for a person to know that they need to access Publication 17 to get their question answered.



It was suggested that the committee review the Ernst and Young tax guide. The tax guide has a word for word publication 17 in their guide and they offer examples, explanations and tax alerts. All additions to publication 17 are done in blue and all materials are written in a simpler style. The document is not available on the internet for free but is available at bookstores.

Next steps will be to review the power point presentation and make adjustments. The subcommittee would check their progress with Denise Fayne to ensure that the group is on track. Deborah will also follow up with the students at the University of Arkansas who will be reviewing Pub 17 and will write a report on their findings. This report will be included with the subcommittee recommendation.

**Committee Business/Next Steps**

Sherry thanked all of the sub committees for being on target and the hard work everyone was doing. Sherry asked if there were any other issues to discuss. No other issues were introduced and the meeting was concluded.

Next meeting is scheduled for April 4, 2005.



## **Ad Hoc Issue Committee Minutes**

*Taxpayer Advocacy Panel  
Ad Hoc Teleconference  
February 7, 2005*

### **Attendance**

- Behnkendorf, Larry
- Cain, David
- Combs, Larry
- Gadon, Harold
- Griffin, Jim
- Landauer, Steve
- Maciulla, Gregg
- Nicholas, Judi, Designated Federal Official
- Paolone, Buck
- Seuntjens, Tom
- Thomas, Deborah
- Vinikoor, Faith
- Whah, Sherry, Chair
- Woo, Lillian

### **Staff**

- Mary Peterson O'Brien, Analyst
- Marla Ofilas, Note Taker

### **Welcome/Announcements/Review Agenda**

Sherry welcomed the committee members and asked if there were any additions to the agenda. The selection of a new Ad Hoc vice chair was added to the agenda.

Roll Call was performed and a quorum was met. The committee approved the minutes for January 3, 2005.

### **Announcements**

Sherry discussed the addition of the TAP issue committee on Communication. The result of the addition is a smaller, more manageable Ad Hoc committee.

The policy and procures of how the Ad Hoc committee gets issues was reviewed. The Ad Hoc committee will continue to get issues from the TAP Director and the Joint Committee to work. The committee will no longer generate their own issues; instead, these issues will go to the person's area committee to be worked. The Ad Hoc committee will continue to work the Online Publication 17 and the IRS Employee CPE issues. The Walk-in issue will be referred to Area 7 to consider.

The TAP Director is working with the National Taxpayer Advocate and the Wage & Investment Division (W&I) for a possible partnership to address issues concerning walk-in sites. Walk-in issues could be assigned to Ad Hoc or an issue committee could be created to work it.

Lillian explained to the new members the history of why Ad Hoc was working on the walk-in issue. Last year the Joint Committee was asked to serve as a focus group for a proposal to make some changes at the walk-in site. Following the meeting, the TAP Director asked the Ad Hoc committee to



look at the walk-in issue because a number of area committees had been looking at in bits and pieces. The Director felt the Ad Hoc committee would be a good gathering place for all of the information. As late as August 2004 the committee was still reviewing the issues.

### **Discussion of Ad Hoc Issues**

- Walk-in Issue

The Ad hoc committee asked to be kept apprised of the progress of the Director's attempt to partner with W & I on walk-in issues.

**Action:** Judi will keep the committee informed of any new updates

- Updates on New Issues from the National Taxpayer Advocate

Sherry explained that there were no new issues, at this time.

### **Ad Hoc Subcommittee Issues**

- IRS Continuing Professional Education (CPE) for Employees  
Steve reported that the subcommittee met and plans to contact an education director from an international accounting firm. The goal is to find out how the firm delivers continuing professional education to their employees including the method of delivery. The committee will discuss the video that the IRS SB/SE CPE Blue Ribbon Panel put together. Steve also outlined the difficulties with such a small sub-committee to work on this issue and asked that other Ad Hoc members volunteer to work on this subcommittee.

- On-Line Publication 17  
David stated that the committee problem statement is as follows:

"The needs of the average taxpayers in accessing tax information contained in Publication 17 are not being met. The on-line version is not user friendly."

The committee identified two major areas of focus for the online Publication 17 project. They are Education and Searchability. The subcommittee's recommendation is to work in two groups to address these two areas of focus. The Education team would work on how to make taxpayers aware of the online Publication 17 product and the Searchability team would work on making the online version of Publication 17 user friendly.

A university graduate level class in web design will be reviewing the Publication 17 web site and providing ideas they have for making it a better and more searchable product.

This information was submitted to Director of Forms and Publications and she has not yet provided any feedback. Lillian asked if there is a projected target date to complete this issue. The Director did not provide one.

### **Ad Hoc Committee Vice Chair**

By consensus, the Ad Hoc committee chose Deborah to serve as the vice-chair.

### **Ad Hoc Subcommittee Assignments**

New subcommittee assignments were made as follows:



CPE

Greg Maciulla  
Jim Griffin  
Buck Palone

Pub 17

Larry Bekendorf  
Larry Combs  
Sherry Whah  
Lillian Woo

**Action:** Mary will email the updated subcommittee list to the members.

**Face-to-Face**

The committee discussed possible dates and locations for their face-to-face meeting.

**Decision:** The face-to-face meeting will be held in Salt Lake City, UT on June 3rd and 4th with June 2nd and 4th being travel days.

Marla will be contacting each member regarding flight preferences and lodging reservations six weeks before the meeting.

**Closing**

Sherry thanked everyone for participating and adjourned the meeting.

**Next meeting is scheduled for Monday March 7, 2005.**

**Assignments**

**Action:** Judi will keep the committee informed of any new updates regarding The TAP Director's attempt to partner with W&I on walk-in issues.

**Action:** Mary will email the updated subcommittee list to the members.

**Action:** Mary will ensure that the subcommittees have the opportunity to hold a teleconference before March 7, 2005.





## **Ad Hoc Issue Committee Minutes**

*Taxpayer Advocacy Panel  
Ad Hoc Teleconference  
January 3, 2005*

### **Attendance**

- Larry Barnard
- Larry Behnkendorf
- David Cain
- Larry Combs
- Harold Gadon
- Jim Griffin
- Steve Landauer
- Patrick Matthews
- Tom Seuntjens, Ad Hoc Vice-Chair
- Deborah Thomas
- Agnes Tillerson
- Faith Vinikoor
- Sherry Whah, Ad Hoc Chair
- Lillian Woo

### **Staff**

- Judi Nicholas, Designated Federal Official
- Mary Peterson O'Brien, Program Analyst
- Marla Ofilas, Note taker

### **Welcome/Announcements/Review Agenda/Roll Call**

The meeting began with the roll call and a quorum was met. Sherry discussed the role of the Joint Committee and stated that she would share any pertinent information with the Ad Hoc committee via e-mail as a way to control the length of the meetings. .. Sherry stated that she has asked Tom Seuntjens to facilitate Ad Hoc meetings.

### **New Ad Hoc Issues**

Tom proposed that the committee review each issue at one at a time and hold decisions about the issues until all had been fully discussed. The committee agreed to this process.

- **Walk-in IRS Offices Mail Policy – Issue 1**

The walk-in IRS offices have a policy to not accept any envelopes for a revenue officer if they are unavailable to receive it themselves. The taxpayer is asked to wait until the revenue officer returns. However, there are times when a revenue officer may be out of the office for the day which is not always known.

Sherry feels this makes it difficult for the taxpayer, who could sit in the IRS office for hours and not be able to provide the requested information to the revenue officer in a timely manner. In the past, this has made the taxpayer panic and worry that they would lose all of their money in their bank account, or their businesses would be shut down.

The mail opening process, in virtually all government buildings are required to be done inside

a mail room. The staff is not allowed to take any unopened mail outside this room. In the event of a biohazard incident, the hazardous material is contained in the mail room.

After some discussion members believe taxpayers should be offered another option to waiting or that this could be an isolated incident. The members were also interested in the number of taxpayers impacted by such a policy.

**Action Item:** Mary will continue to research the IRS policy.

A question arose about whether this issue should be addressed in an area committee. If the issue is approved by the TAP director the committee may work it.

Larry Benkendorf suggested return mail receipt. He felt an internal process could be developed that would indicate the mail was received on time before it was sent to the mail room.

- **SBSE and the Tax Exempt divisions have eliminated the continuing education requirements for personnel – Issue 2**

Landauer A couple years ago, the IRS operating divisions had an annual requirement of 40 hours of continuing education tax auditors. Steve feels that training is paramount to improving customer service and satisfaction. IRS is not keeping up with community standards for tax professionals and in some instances the training that is received is more passive such as self study with little interaction with other students or instructors.

Lillian asked how this issue different from the issue he brought to Area 5. Steve explained that it's not different at all and he received an email from Nina Olsen that said training is a problem and should be taken up with an Area Committee or the Ad Hoc committee. Agnes agreed and has read that most of the errors that occur are due to lack of training. Sherry felt that this issue ties in with licensing of practioners. Pactioners are required to have continuing education but not the personnel of the IRS.

Lillian explained that the committee submits the proposal that was submitted through Area 5 to the Joint Committee. She felt this could expedite the consideration of this issue. In addition, since this issue is a concern for Nina, it could be elevated to her as Ad Hoc's program owner. Judi stated that Bernie reviewed this issue and has given the approval for the issue to be worked and elevated to Nina.

A TAP member asked what work Area 5 did on this issue. Lillian explained that the Area 5 proposal required 40 hours of continuing education and to limit the self study to around 25% to 50% of the time. This issue was elevated to the Joint Committee but the members did not feel it fit within the TAP's mission, therefore, decline to elevate it.

- **Forms and Publications – Issue 3**

David Cain, sub-committee chair, explained that Denise Fayne, Director of Forms and Publications wants TAP to provide suggestions on how to create searchable Publication 17 so that it is simpler to find information. The subcommittee decided that the document was searchable because it was in a PDF format. David came across a 42 page document from the General Accounting Office criticizing the IRS for making forms and publications difficult to understand by the common individual. David requested that this information be part of the committee work. The committee believes it is vital for the program owner to clarify the focus of the work. Judi stated that on Monday January 10th, the subcommittee will meet with Denise and her staff to clarify and understand what she is looking for in sufficient detail to allow the subcommittee to proceed..

The committee was reminded that when an issue committee program owner, in this case, Denise Fayne, presents an issue to the committee, the committee does not have the option



not to work the issue. The issue committee is expected to work the issue and provide recommendations.

Tom asked the committee to review all three issues presented keeping in mind that the Walk-in issue presented by Sherry needs approval by Bernie.

**Decision:**

- The committee decided to proceed with additional research on the walk-in issue raised by Sherry. Judi will contact the National Office for approval to work this issue

The committee also divided into subcommittees with each member selecting issues they would work on.

**Walk-In IRS Office's Mail Policy**

Larry Behnkendorf  
Larry Combs (Larry also volunteered to assist with Forms and Pubs)  
Patrick Matthews  
Tom Seuntjens  
Sherry Whah  
Lillian Woo

**IRS Professional Continuing Education**

Steve Landauer  
Agnes Tillerson

**Forms and Pubs**

Larry Barnard  
David Cain  
Harold Gadon  
DeborahThomas  
Faith Vinikoor  
Sherry Whah

**Action Item:** Mary will send out an email to the participants not in attendance requesting their selection of subcommittees.

**Action Item:** Mary will email a reminder to the Forms and Pub subcommittee with the date and time of their teleconference. In addition, Mary will email everyone the list of members participating in each subcommittee.

Tom asked Judi if Bernie has come up with additional issues for Ad Hoc to work.. During a December meeting with Nina Bernie planned to discuss possible issues for the committee to work. At this time Judi does not have any information as to what was discussed during this meeting.

**Action Item:** Judi will follow up with Bernie regarding his meeting with Nina.

**Ad Hoc Face-to-Face Meeting**

Judi explained that because of budget constraints, each TAP committee will be funded for one face-to-face meeting.



**Decision:** The committee discussed the possible dates and decided to have their meeting on May 19th, 20th and 21st which includes travel. A cost analyst is being developed for the following cities, Dallas, Denver, Salt Lake City, Chicago, St Louis, and Las Vegas.

**Decision:** The location will be decided during the next teleconference.

**Closing/Assessment**

Sherry expressed appreciation and thanked everyone for their time attending the teleconference.

Tom adjourned the meeting.

Next teleconference: February 7, 2005 at 1 pm eastern.

**Assignments:**

**Action Item:** Mary will continue to research the IRS policy on Walk-In mail procedures.

**Action Item:** Mary will send out an email to the participants not in attendance requesting their selection of subcommittees.

**Action Item:** Mary will email a reminder to the Forms and Pub subcommittee with the date and time of their teleconference. In addition, Mary will email everyone with the list of members participating for each subcommittee.

**Action Item:** Judi will follow up with Bernie regarding his meeting with Nina and their discussion about additional new issues for the Ad Hoc committee.