



## **2008 Meeting Minutes Earned Income Tax Credit (EITC) Issue Committee**

- December 4, 2008
  - November 12, 2008
  - October 8, 2008
  - September 10, 2008
  - August 13, 2008
  - July 9, 2008
  - June 11, 2008
  - May 14, 2008
  - April 18-19, 2008
  - March 12, 2008
  - February 13, 2008
- 

### **EITC Committee Meeting Minutes**

**December 4, 2008**

**12:45 – 4:15 pm**

**Annual Meeting – Arlington, VA**

#### **Program Owner**

- Paul, Verlinda, Director, EITC Office
- Foley, Barbara, Analyst EITC Office

#### **Designated Federal Official**

- Jenkins, Audrey TAP Analyst

#### **Committee Members Present**

- Birge, Eileen
- Cabusora, Haidee
- Cooper, Dale
- Markman, Robert
- Patterson, Robert
- Rodgers, John
- Stepner, Gerald
- Vanderver, Stephen
- Villarreal, Josefina
- Webber, Erica

#### **TAP Staff**

- Babb, Rose, TAP Management Assistant
- Collins, Shawn, Acting TAP Director
- Knispel, Marisa, TAP Analyst
- Odom, Meredith, TAP Analyst



### **Welcome/Self Introductions**

Robert Patterson welcomed everyone and asked each member including TAP staff to introduce themselves.

### **2008 EITC Committee Accomplishments**

Publication 3524 was modified

Reviewed the eticfortaxpreparers.com website

Produced a Training/Education Module along with a power-point

Proposal on a partnership with the VITA committee to heighten EITC awareness

Proposal on a partnership with LITCs to heighten EITC awareness

### **EITC Overview - Verlinda Paul**

Paul described what EITC is, background, history, who qualifies, characteristics of recipients, benefits of EITC, the mission, challenges, EITC's balanced approach; increasing participation and reducing errors and how TAP can help.

EITC is a worthy cause and more than 43,000 taxpayers are cut off for 2009- they are not considered low income - term changed from low to moderate income. EITC assistance interactive online tools determined taxpayer's eligibility it is user friendly. A low percentage of returns can be audited for erroneous payments.

EITC awareness day is January 30, 2009.

### **EITC 101 – An Introduction to the EITC- Barbara Foley**

Foley described what EITC is, advance EITC, who can claim it, common EITC filing errors, who is responsible for accurate returns, how to claim the credit, where to find the details and EITC assistance and resources.

### **Review of TAP Responsibilities & Expectations**

Jenkins informed the committee that Louis Morizio, Program Manager, New York Office is the Designated Federal Official (DFO) who must attend the meetings in order for the meeting to take place. Jenkins is the Analyst and is the go between the members and the IRS. No member should go directly to any IRS staff. Meredith Odom is also an Analyst who will be supporting the committee. Rose Babb, Management Assistant is responsible for meeting minutes and will be arranging all travel for the EITC Committee. While Verlinda Paul is the Program Owner, Barbara Foley is our day to day contact. The program owners are there to give directions and assign the projects according to their priorities.

### **Ground Rules**

Dale Cooper-it is very important to respect each other and let everyone's opinion be heard. In the past, members have not fully respected each other and staff, and he does not want to see this continue.

### **Subcommittee Assignments**

**Subcommittee 1**, - the focus is review of EITC/IRS sites.

Dale Cooper- Subcommittee Chair

John Rodgers

Robert Patterson

Robert Markman

Stephen Vanderver



**Subcommittee 2, -** Feed back on approving EITC awareness

Erica Webber – Subcommittee Chair  
Josefina Villarreal  
Haidee Cabusora  
Gerald Stepner  
Eileen Birge

**Committee Logistics**

Monthly meeting date and time –2nd Wednesday of every month at 1:00 pm ET

Face to Face Meeting – April 30 - May 2, 2009 in Atlanta, Georgia

Quorum – 50% or more of membership

**Committee Elections**

Eileen Birge – Chair  
Josefina Villarreal – Vice Chair

**Closing remarks:** Next meeting January 14, 2009 at 1:00 pm eastern. EITC Awareness day is January 30, 2009 and a Senior TAP Analyst will reach out to all of TAP with outreach opportunities for that day.

Foley will provide the committee with the new EITC website link as soon as the vendor gets it up and running.



**EITC Issue Committee Meeting Minutes  
November 12, 2008  
Teleconference**

**Program Owner**

- Foley, Barbara

**Designated Federal Official**

- Jenkins, Audrey Y.

**Committee Members Present**

- Birge, Eileen
- Cecchi, Emilio
- Cooper, Dale
- Jonathan, Sabby
- Leggett, John
- Patterson, Robert - Vice Chair
- Tanna, Wayne
- Verwiel, John - Chair
- Wernz, Stanley
- Widmer, Harris

**Committee Members Absent**

- Villarreal, Josefina

**TAP Staff**

- Babb, Rose A. - Management Assistant
- Odom, Meredith - Analyst

**Other Attendees**

None

**Welcome**

Jenkins introduced the new secretary to TAP, she mentioned Donald Green, a member of the public employed by the Department of Housing in Washington, DC is expected to join us but did not. Verwiel welcomed every one and thanked them for their support and time throughout the year. He stated that this is the last meeting of the year.

**Roll Call**

Quorum Met

**Round Robin/Committee Update**

- Dale asked panel members if they planed on returning to the EITC Committee and he suggested that the members give it strong thought before they decided to make a change.
- Sabby agreed with Dale, and thought it was relevant to give consideration.
- Stanley - EITC is extremely important and wanted to get to the issues of fraud as well as the people who are truly qualified but aren't able to make that jump.



- Leggett thinks he may choose to be on another committee next year.
- Harris does not think he'll be back, but, stated he enjoyed working on the committee and thinks EITC is the new administration will get bigger.
- In addition to the committee members who thanked Wayne for his great contribution to the committee, Foley thanked Wayne on behalf of the IRS for his contribution and efforts on the committee.
- TAP members thanked Wayne for his contribution on both EITC and VITA committees.

### **Proposals**

Training/Education Module & Power-point - Verwiel thanked Patterson for his work on the training/education module. Robert thought that the PowerPoint would do well it was a good illustration on the website providing basic information not too complicated.

**Foley** informed the committee that a contractor will look at the IRS, EITC internet for redesign and that taxpayers will be observed in how they use the site

**Patterson** mentioned that there were a couple of places where there was subject and verb agreement issues including misspellings.

**Wernz** stated that PowerPoint slide 7 had some problems with a question on qualifying widow/widower not included. He was unsure if it is the same income limitation as married filing joint. He was told that "we do not have many of those who file" and that it is not clear if it is the same qualifying limitation. Verwiel informed Stanley that this should be discussed with Audrey and Morizio to get modified. Audrey stated that it can be approved with edits and an updated copy would be sent to the committee.

**By consensus, the committee voted to approve both the Training/Education Module and the Power-point**

### **Web Based Tools**

Verwiel suggested there needs to be more communication strategy to make people more aware that the website exists. There should be recommendations for an interactive website. Publication 596 has all the bylines and issues to go through and that it is a great place to start. Verwiel also stated that he forgot to include taxpayers with disabilities, the military and clergy taxpayers that were not included in his write up. These categories have special issues regarding EITC and are due some special consideration. As for superficial changes, Verwiel thinks there should visibility to do diligence module, make people aware of where it exists as well as the certification testing.

**The committee by consensus approved the proposal with edits.**

### **EITC Program Office**

Foley will provide the committee with a written response to the proposals. The EITC office will be meeting with Louis and Audrey to discuss strategies for next year and that the study comments were very good. The input that the committee provided was incorporated and you will see some suggestions next year. The Power-Point presentation had technical errors and should be edited before using it in outreach.

Wernz expressed his concern with the committee spinning its wheels on items that Westat has been paid to oversee. He thinks that it would be premature to make suggestions prior to Westat's review.

### **Public Participation**

None

### **Other Comments - Verwiel**

Thank you to the Brooklyn Staff for their assistance he stated that success is not measured by where you start but, by where you end up. The best work is done by people with limited knowledge.



**Annual report** – Verwiel is requesting input from other committee members and will have Audrey and Louis do any modifications for final draft. John expressed his appreciation to Audrey for keeping things together arranging schedules other members expressed their gratitude for her support as well.

The IRS should try to simplify things and need better directions for people to better understand EITC because it is very technically complicated for the average person to understand.



**EITC Committee  
Teleconference Notes  
October 8, 2008**

**Designated Federal Official**

- Morizio, Louis - Brooklyn, NY - Manager

**Program Owner**

- Foley, Barbara - Pewaukee, WI - Program Owner

**Committee Members Present**

- Birge, Eileen - Seattle, WA - Member
- Cecchi, Emilio - North Bethesda, MD - Member
- Cooper, III, Reuben - Atlanta, GA - Member
- Jonathan, Sabby - Palm Desert, CA - Member
- Patterson, Robert - York, PA - Vice Chair
- Tanna, Wayne - Honolulu, HI - Member
- Verwiell, John - Cottage Grove, WI - Chair
- Wernz, Stanley - Cincinnati, OH - Member

**Committee Members Absent**

- Leggett, John - Canterbury, NH - Member
- Villarreal, Josefina - Corpus Christi, TX - Member
- Widmer, Harris - Fargo, ND - Member

**TAP Staff**

- Jenkins, Audrey - Brooklyn, NY - Program Analyst
- Gabriel, Lisa - Milwaukee, WI - Secretary

**Public Attendance**

None

**Welcome / Roll Call / Review Agenda**

There was a Joint Committee face to face meeting in Atlanta, GA last week and want to thank Stan for emailing a brief synopsis of the meeting discussions that took place.

**Round Robin**

Louis Morizio – The Round Robin is an opportunity to give your thoughts and feelings about what is happening in the committee or if there is something you would like to see happen. You can bring up what has been successful and what has not been successful, but don't feel pressure that you have to say something.

Stan Wernz – would like to have documents re-numbered. Every time there is a revision put on the current revision date. This will aid in not having to deal with an obsolete form. For example put in the title Version 1, 2, or 3, so when you are looking at the document that information jumps out at you.



Eileen Birge – Reinforce that we can get started at the Annual Meeting with clear objectives. She would like to do something contributory and useful and it was difficult getting a handle on what was expected of the committee.

### **Committee Update**

John Verwiel noted that there were three 3 projects during the year and did work on one of them. Unfortunately we didn't get the information timely and ended up starting late and making corrections, but every time there was a change we came up with a better product. We need to be more responsive to the program staff. I would encourage for projects to be identified earlier in the process. EITC gave us a list of projects they want us to work on, such as improving the EITC website along with other projects. This isn't a list of things we have to work on. This is just a starting point to identify things they want us to work on. If we come up with a list in December rather than in March this will help to get things accomplished for next year. Sabby began to work on a large scale project to have an EITC Awareness Day for my area to include nine valley cities. Going through this process was a learning curve. This was difficult and challenging. This committee will need to work with the IRS for a streamline process for a group of communities that would like to participate in an EITC Outreach. Verwiel also tried doing the same thing in his area and noted it was complicated. Sabby indicated that this happens throughout the country, but when someone new wants to do this in their area one needs a central access point on how to do it, how to help facilitate, as the objective of EITC is to create awareness. Per Cooper we may want to communicate with VITA committee on this as it may be aligned with what they want. As suggested before by Sabby we may need to develop a tool kit to help out local communities. Income levels have been overlooked and need to make this a more important item of consideration when going through general instructions. I will put this on the list and have Audrey Jenkins send out the list to all members for input and pass it along to program staff.

Morizio stated that January 30, 2009 is EITC Awareness Day. Susan Gilbert is the analyst that is working this event. We are currently three months ahead on the planning and will get the information out at the Annual Meeting. Sabby is not so concerned about EITC informational material, but more concerned with the actual effort of getting to those people and making them aware. Having a tool kit of here are things you can do in your local area to coincide with National EITC. You can get information out via Radio, Television, run a free add, etc and for material here is a contact. People who want to participate in the awareness process would have a tool kit. Foley mentioned that we actually have a toolkit, but it is not very good and could use improvement. She will send out a link to the Committee Members for the tool kit that is currently available.

Verwiel commented that EITC is an extremely complicated program and Sabby is trying to make it user friendly and increase awareness. He will send a list to Audrey Jenkins of a list of ideas and projects to use as a starting point. Foley had already submitted something for our focus for next year. I sent it to Shawn and it has not been shared as of yet with staff members. It is still being decided what will issue committees we will have.

Morizio added that the focus of our annual meeting is to have a working meeting, like we are having a face to face to work on issues.

### **Subcommittee Report-out**

- Web Based Tools

Cooper noted nothing has changed since we've talked last so if we are trying to get something done to meet a deadline, this will not be an appealing product. This project should be pushed back to next year to have quality product. Verwiel indicated that the EITC Taxpayers website is a good tool, and it is worthwhile to put something together to make others aware that website exist. Per Foley the website is a major part of our outreach and our literature notes it. Verwiel responded that many preparers don't know the website exist. Wernz noted that early on in the website the boxes are not





interactive. Cooper added it has good information but not interactive, it needs to be user friendly Wernz wrote up comments about the website and sent through a subcommittee, but not sure if it went any further. Wernz will resend to Jenkins who will make sure of follow up and send to the sub committee again and to Foley. Send any comments on the website to Foley.

- Training/Education

Robert Patterson is working to put together a suggested slide show to send out to members and is currently trying to set up a meeting next week to find out what they think and will be on our way to answering some questions. Jenkins will send out projects to the committee after next weeks committee call before the next scheduled meeting and this will help to concentrate on web based tools to get to Foley by next month. Patterson noted that to people who are not technology oriented may find the website intimidating.

Publication 3524 was sent to Foley from John and is still being looked over.

#### **EITC Program Office Update**

Foley brought up that they have a new Director. Linda Paul just started and will not bring her to the EITC TAP until the Annual meeting. This will give her an opportunity to come in with a whole new focus. Thank you for feed back on proposed notices on prepare strategy, feedback was listened to, but have not yet seen update and revisions are being worked on. Final version will go to Jenkins.

#### **Round Robin**

Verwiel really appreciated Sabby's contributions

#### **Public Participation**

None

**Next Conference Call is November 12, 2008**



**EITC Issue Committee Meeting Minutes  
September 10, 2008  
Teleconference**

**Program Owner**

- Foley, Barbara

**Designated Federal Official**

- Morizio, Louis

**Committee Members Present**

- Cecchi, Emilio
- Cooper, Dale
- Jonathan, Sabby
- Leggett, John
- Patterson, Robert - Vice Chair
- Verwiel, John - Chair
- Villarreal, Josefina
- Wernz, Stanley
- Widmer, Harris

**Committee Members Absent**

- Birge, Eileen
- Tanna, Wayne

**TAP Staff**

- Jenkins, Audrey
- Odom, Meredith

**Other Attendees**

- Quade, James, Case Advocate, Laguna Niguel, CA

**Welcome**

Verwiel welcomed and thanked everyone for being on the call.

**Roll Call**

Quorum Met

**Review of Program Office Responsibilities & Constraints**

Morizio informed the members of the expectations of the program owners. The program owners are not responsible for reviewing or critiquing any of the items of projects that are being worked on until they are finalized. The subcommittees should work on their assigned products, get them finalized, then send them to the full committee. The full committee then reviews it, and votes on it and if by consensus they decide it should go to the program owners at that point the program owners will get the finalized product. Once the committee completes its assigned task, this is a success. The committee delivered a product that the program owners asked for. Please remember that Program



Owners may or may not be able to use the product developed by the committee since they also have their own constraints.

Foley suggests the committee come up with their best creative ideas and the EITC Office will try to make the utilize what they can.

### **Review of TAP Responsibilities & Expectations**

Morizio and Jenkins committed to providing the members with agendas and rereads' a full week in advance of the meeting via TapSpace. The agenda as well as the rereads' will go out to the Program Owners via email because they have limited access to TapSpace. Prior to the committee calls, a pre-meeting call with the program owners, chair and vice chair will take place.

### **Subcommittee Report-Out**

#### **Web Based Tools**

Cooper suggests the committee look at EITC for Tax Preparers and just modify it. The Web Based Tools should have a set page on IRS.gov stating the websites for tax preparers and the websites for those that aren't preparers. Cooper suggests rather than trying to create the tool, take the information that's out there and redo the way its linked together or propose something along those lines. If the committee can offer a user friendlier way of having all of the links on one page would be a good idea.

Foley has a list of the intranet pages and the toolkit pages that may help the committee sort this out.

### **Training/Education**

Leggett informed the committee that the subcommittee has outlined a module and Wernz emphasized the need to reduce the error rate. The committee will consolidate all of the ideas into one document.

### **Revised Publication 3524**

Verwiel informed the members that the subcommittee made some modifications to publication 3524 so the publication may be read from top to bottom and avoid the detours that are included. The committee tried to build in the tiebreaker rules so you won't have to go to another page to look for the rules, they will be included directly into the document. Verwiel would like to move this document forward. By consensus, the committee votes to move this issue forward. Verwiel will forward Jenkins a copy of the proposal and then forward it to Foley.

### **EITC Program Office Update**

Foley informed the committee that they are moving forward with the EITC Offices suggestions and apologizes for some of the communication problems. The EITC Office is starting to work on what the focus will be for the committee for next year and if any member has any suggestions, they should forward them to Jenkins.

### **Round Robin**

Jenkins informed everyone that this would be a standing item on the montly agenda to increase participation and to ensure everyone has a say.

Widmer – did an outreach at the United Tribes Conference in Bismarck. This is a Native American Tribe from 5 states. The definition of dependent is very different as far as EITC is concerned.

### **Public Participation**

No comments

### **Next Meeting – October 8, 2008**



**ETIC Issue Committee Meeting Minutes**  
**August 13, 2008**  
**1:00 PM EST**  
**Teleconference**

**Program Owner**

- Lee, Patricia

**Designated Federal Official**

- Jenkins, Audrey

**Committee Members Present**

- Birge, Eileen
- Cecchi, Emilio
- Cooper, Dale
- Jonathan, Sabby
- Tanna, Wayne
- Verwiel, John - Chair
- Wernz., Stanley
- Widmer, Harris

**Committee Members Absent**

- Leggett, John
- Patterson, Robert – Vice Chair
- Villarreal, Josefina

**TAP Staff**

- Odom, Meredith

**Other Attendees**

- Foley, Barbara
- O'Brien, Mary

**Welcome/Announcements/Review Agenda**

Verwiel welcomed everyone to the call

**Roll Call**

Quorum Met

**Subcommittee Report-Out**

**Web Based Tool**

Cooper and Tanna met and decided to wait to see if the committee is going to work on the Publication 3524 or the EITC at a Glance. Now that the committee has decided to work on the Publication 3524, this committee will discuss further on the next subcommittee call.



### **Training/Education**

Wernz and committee will meet again to discuss the training materials using Publication 3524. The committee needs more definition from the stakeholder as to what it is they are proposing on their website.

### **EITC at A Glance**

Verwiel and committee reviewed the EITC at a Glance to make it consistent with Publication 3524. Birge suggests working with the revised version of Publication 3524.

Lee would like for the committee to frame their recommendations in a way that will allow some flexibility in how proposals are implemented which would help the EITC Office when it comes to accepting recommendations.

Jonathan feels the Publication 3524 covers the same items that are in the EITC at a Glance. Cooper feels it would be easier to get revisions and validations to Pub 3524. Lee suggests it would be easier to do wording changes and maybe look at the format of the form.

The committee voted and decided by consensus to revise Publication 3524 instead of work EITC at a Glance.

### **EITC Program Office Update**

O'Brien informed the committee that Online Training/Education Module will be for the tax professional that are just starting out or may need a refresher on EITC.

Lee informed the committee that there is a paid preparer strategy with EITC. One of the components is to focus on first time paid preparers who file EITC Returns. The EITC office feels outreach should be done to those preparers before the returns are filed.

Foley asked the members to review the new compliance letters that have been sent out. These letters will go out to preparers.

Verwiel commented that the original timeframe given to review the letters was unrealistic and did not give the members appropriate time to properly review the letters. Verwiel asked for an extension and instructed the members to respond to Jenkins by August 25th with responses to the letter from EITC.

### **Next Meeting – September 10, 2008 – Teleconference**



**EITC Issue Committee Meeting Minutes  
July 9, 2008  
Teleconference**

**Program Owner**

- Lee, Patricia

**Designated Federal Official**

- Morizio, Louis

**Committee Members Present**

- Birge, Eileen
- Cecchi, Emilo
- Cooper III, Dale
- Leggett, John
- Patterson, Robert - Vice Chair
- Tanna, Wayne
- Verwiel, John - Chair
- Villarreal, Josephina
- Wernz, Stanley
- Widmer, Harris

**Committee Members Absent**

- Jonathan, Sabby

**TAP Staff**

- Jenkins, Audrey
- Odom, Meredith

**Other Attendees**

- O'Brien, Mary
- Ribolla, Janis

**Welcome**

Verwiel welcomed everyone to the call.

**Roll Call**

Quorum met

**2008 EITC Proposal**

- **Web Based Tools** – Cooper informed the committee that the subcommittee envisioned the web based applications with pop up boxes that will help you navigate through the site. Once you hit a topic it will say here's your due diligence and this is what you need to do. This will give an online narrative of EITC at a Glance. The webpage will have different links to click for

different topics. Lee feels the EITC at a Glance is a good idea, but getting it to work centers around the ability of getting the technological support from the IRS because of other competing priorities and budget issues, legislative things from the IRS. The other area of expanding on the different areas of the EITC qualification is a great idea. Lee is concerned that people may feel that if they answer all of the questions in the right way without understanding the exceptions, there will be a problem with people erroneously claiming EITC. This is where the scenarios come in. The EITC Staff is willing to work along with the committee to tweak the EITC at a Glance to address the scenarios. The subcommittee will schedule a meeting to review this issue and come up with a proposed index to be submitted.

- **Training/Education** – The subcommittee will schedule a meeting and have a product to present at the August meeting.
- **EITC On a Page** - Morizio suggests the subcommittee meet with the subject matter expert to iron out all differences. Jenkins will set up a teleconference for the subcommittee based on the dates the members are available. Cooper suggests using EITC at a Glance instead of EITC On a Page.
- **LITC** – The Low Income Taxpayer Clinics appear to have the resources to work on controversy cases, which include amended prior year tax returns, but they are prohibited from preparing/amending a current year tax return. The consensus of the committee was to solicit the support of VITA for preparing current year tax returns, then go to the Low Income Taxpayer Clinics for amending prior year returns. **Proposal approved by consensus and will be forwarded to the LITC Office.**
- **VITA** – The EITC Committee believes that the Low Income Tax Clinics can be a productive partner in their work and can achieve more by working together. One way of working together is for the EITC Committee to work in conjunction with the LITC EITC Workgroup. **Proposal approved by consensus and will be forwarded to the VITA Issue Committee Program Owners.**

#### **EITC Program Office Update**

None



**EITC Issue Committee Meeting Minutes  
June 11, 2008  
1:00 pm  
Teleconference**

**Program Owner**

- Lee, Patricia

**Designated Federal Official**

- Morizio, Louis

**Committee Members Present**

- Birge, Eileen
- Cooper, Dale
- Jonathan, Sabby
- Leggett, John
- Patterson, Robert
- Tanna, Wayne
- Verwiel, John
- Wernz, Stan
- Widmer, Harris

**Committee Members Absent**

- Tanna, Wayne
- Villarreal, Josephina

**TAP Staff**

- Jenkins, Audrey
- Odom, Meredith

**Other Attendees**

- Foley, Barbara
- O'Brien, Mary

**Public Attendee**

Chang, Grace, Center of Budget Policy and Priority, Washington, DC

**Welcome/Announcements/Review Agenda**

John Verwiel welcomed IRS staff, members and public participants to the call.

**Roll Call**

Quorum Met





## **2008 EITC Proposal**

John Verwiel opened the discussion with the “EITC on A Page” reference tool which he recommends using as an outreach tool as well as placing it in EITC the toolkit. The foundation of the recommendation is to have a consistent format for all EITC purposes of discussion that can be universally understood and recognized by all EITC stakeholders.

Stanley Wernz attended an E-File seminar and shared the EITC proposal with some of the practitioners. The practitioners agreed with the idea of having everything on one page that way they would have all of the information they need in front of them.

Patricia Lee agrees that the concept going on one page is a great idea and feels the committee did an excellent job on the proposal. However, there are some areas of the proposal that need to be addressed to be sure all areas are covered. The EITC office reviewed the product and completed a small exercise in the office where each person used different scenarios using the reference tool to see if everyone came up with the same answers and didn't.

Dale Cooper suggests that someone within the EITC office could walk through this proposal with the committee and help them present it from the way the service looks at it. Then there will be two different perspectives, one is from an outside user and the other is from a preparer.

Dale also mentioned that while the Web Based Tools subcommittee was reviewing the website, they realize there wasn't a way to navigate from the table of contents directly to a desired chapter or context. This feature would be very helpful and would make the website that much more user friendly.

Mary O'Brien suggests the EITC office will join in on the subcommittee calls to work through the issues of the proposals.

Louis Morizio suggests the Adhoc subcommittee members and anyone else that would like to work on this committee work close with the program owners.

Audrey Jenkins and Louis Morizio reviewed the Hawaii document and broke it down into 4 separate proposals;

- LITC
- VITA
- EITC on a Page
- Web Based Tools
- Training and Education Module

There will be 5 separate subcommittees formed to review and finalize these proposals. Audrey will send out an email asking for volunteers for each subcommittee with a due date. All proposals are to be worked on and completed by the July meeting.

## **EITC Program Office**

Patricia Lee suggests the committee decide on the approach the committee would like for the EITC Office to take as it refers to “EITC on A Page” or the committee could leave it up to the EITC Office.

Lee suggests that since the committee feels strongly about a search engine within the table of contents, items like this should be included in the proposal.

## **Next Meeting – July 9, 2008**



**EITC Issue Committee Meeting Minutes  
May 14, 2008  
Teleconference**

**Program Owner**

- Hill, Sandra
- Lee, Patricia
- O'Brien, Mary

**Designated Federal Official**

- Morizio, Louis

**Committee Members Present (These attendees count for quorum)**

- Cecchi, Emilio
- Jonathan, Sabby
- Leggett, John
- Patterson, Robert
- Verviel, John
- Villarreal, Josefina
- Wernz, Stanley
- Widmer, Harris

**Committee Members Absent**

- Birge, Eileen
- Cooper, Dale
- Tanna, Wayne

**TAP Staff**

- Jenkins, Audrey
- Odom, Meredith

**Welcome/Announcements/Review Agenda**

Verviel welcomed all attendees to the call.

**Roll Call**

Quorum Met

**2008 EITC Proposal**

Verviel proposes that Birge will type the final draft of the proposal. All proposed changes should be forwarded to Jenkins by May 21, 2008 and she will forward them to Birge by May 23, 2008. The proposal will go on TAP letter head and will be forwarded to the EITC Office. O'Brien informed the committee that the EITC Office would like for the members to think about the third party preparers and what will make it easier for them as they navigate through the IRS and the information they need to find there. This is the goal for irs.gov. O'Brien and the EITC office will review the proposal.

Jenkins will in the future send the EITC office all documents via email. Jenkins suggests the members go ahead and finalize the proposal and separate the Adhoc issues that will not go forward to the EITC



office. Morizio feels some of the Adhoc issues can be part of a separate proposal. The Low Income Tax Clinic and the VITA part can be made into a separate proposal and may still be worked. The LITC, Increased Participation and the EITC Benefits will go under the Appendix 1 and Appendix 2. The EITC office will review the proposals. Morizio suggests that at the June 11, 2008 meeting the committee will vote on the proposal.

#### **EITC Program Office Update**

Sandra Hill advised the members that the EITC office has undergone a small reorganization and beginning this week, Patricia Lee will be the liaison with the EITC program office. Patricia Lee is also manager that reports to Debra Holland. Lee informed the members they will get the support they need and looks forward to working with the members and thanked the members and Hill for all of the work that has been done. Hill informed the members that the new reorganization is to help the office be more strategically alive. Holland will still work with the committee.

Verwiel, Jenkins and Morizio will meet on May 15, 2008 to discuss the proposal.

Next meeting, June 11, 2008, via teleconference.



**EITC Issue Committee Meeting Minutes  
April 18-19, 2008  
Face to Face Meeting  
401 W. Peachtree St. NW  
Atlanta, GA 30308-3510**

**Program Owner**

- Holland, Debra

**Designated Federal Official**

- Morizio, Louis

**Committee Members Present**

- Birge, Eileen
- Cooper, Dale
- Jonathan, Sabby
- Leggett, John
- Patterson, Robert
- Tanna, Wayne
- Verwiel, John
- Widmer, Harris

**Committee Members Absent**

- Cecchi, Emilio
- Wernz, Stanley

**TAP Staff**

- Jenkins, Audrey
- Odom, Meredith

**Other Attendees**

- Coston, Bernie
- Hill, Sandra
- O'Brien, Mary

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**Friday, April 18, 2008**

**Welcome/Announcements/Review Agenda**

John Verwiel welcomed everyone to the meeting and thanked the TAP Director, Bernie Coston and EITC Office, Debra Holland, Mary O'Brien and Sandra Hill for attending the meeting.

**Roll Call**

Quorum Met



### **Joint Committee Report**

John Verwiel informed everyone that TAP Recruitment period closes on April 29th. The final selection of panel members will go through Coston and Olson before being announced. There is a Town Hall Meeting in Springfield. Stimulus Payments will begin to go out May 2, 2008 for direct deposit recipients. Verwiel reminded everyone that the role of the Joint Committee is to support the IRS to the best of its ability.

### **National Office Update**

Coston informed everyone that Odom has been selected as a Jr. Analyst. This position will work with the current Analyst supporting the committees. This gives the support staff a bridge into a technical position. Patti Robb was selected in the Milwaukee office, Gloria Powers in the Florida office and Nina Pang in the Seattle office. The Senior and Budget Analyst positions have also been filled and the appointees are waiting on release dates from the Managers. Coston is in the process of hiring a Database Analyst. Foley an Analyst from the Milwaukee office has been selected to work in the EITC Office. Inez DeJesus, an Analyst from the Florida office will retire in May after 16yrs of service.

To date there are over 370 applications. There are no applicants from Hawaii as of yet. There was an article in the Wall Street Journal that was very successful in recruitment. In addition this year, Morizio and staff placed an article in the El Dario which is the largest Hispanic publication paper in the US.

There is a committee that was established to work on the TAP Annual report. Members have been working hard and Coston encourages members to get involved. This year's report is smaller but it will contain pictures and graphs and tells more about TAP, the committees and success stories. It is scheduled to completed May.

The Commissioner asked for all dates and location of all of TAP's face to face meetings to possibly attend.

Filing season went well this year.

Coston encourages members to provide suggestions to the EITC Office and reminds them that TAP is one of many options that the EITC Office used for input and improvement.

The TAP program is going through a situation with budget but each member will have the opportunity to attend their Area and Issue face to face meetings.

### **EITC Overview**

Holland is asking for all comments and suggestions from the committee in reference to EITC. The EITC Office needs help understanding how to use service to get to compliance. Last years surveys will be reviewed thoroughly. Holland reminds members that they should be educated on EITC but not represent the IRS. They should only provide feedback and input on issues.

This year's filing season was a huge success. There were some challenges. The AMT required programming of systems to accept some types of returns. People worked late and on weekends. This required programming and innovative thinking.

The Economic Stimulus is a huge challenge for the IRS but the issuance of checks will be processed quickly.

This year was the second year of having the EITC Awareness Day which focuses attention on EITC. There was a lot of coverage this year. Holland suggests having a TAP member sit in on the planning of EITC awareness day. A satellite Media Tour will be done by Holland and David Williams. 12,000



radio stations spread the word on EITC. Members are encouraged to participate on the outreach side and not the compliance side of EITC

The IRS doesn't have an oversight of RAL's. Olson is trying to get rid of RAL's

The error rate for 2009 will be reported on a system from the computer error rate for 2006. 23% if EITC is paid in error. There is a 75% - 80% EITC participation rate. The EITC Office, SPEC and other organizations are getting the word out about the EITC. To qualify for EITC you must have a valid SSN. There are a lot of people that do have the SSN but don't have high English skills. There has also been a problem with 2 returns being filed with the same SSN which is making identity theft a challenge.

### **Stakeholder Engagement/Systems Operations**

O'Brien informed the TAP members that the EITC staff is expanding. Foley a former TAP Analyst will now be working in the EITC office.

Hill informed the TAP members that they are looking to contract in other functions of the IRS such as Congressional Liaison, Multilingual, SPEC, and TAS to try to reduce the error rate of EITC. Tax Forums are also a source of getting the word out about EITC. There are examples to improve audit tools that were developed to query or pull cases. 80% of these returns are prepared by preparers.

### **2008 EITC Assignment**

#### **Web Based Tools**

The project will focus on the following questions:

1. Are there any inconsistencies found on irs.gov and eitcfortaxpreparers.com?
2. What are the duplications found on irs.gov and eitcfortaxpreparers.com?
3. Given the findings of focus groups and the limitations of irs.gov, what should be housed on irs.gov versus toolkit?
4. What are the gaps in information that need to be developed for either irs.gov or eitcfortaxpreparers.com?
5. How should irs.gov be structured?
6. What recommendations would you have for search functionality?
7. If we were to build a new platform for irs.gov what recommendations would you make?

### **Training/Education**

Given that EITC project office plans on writing a training module for tax professionals within the next 2 years, the project will focus on the following questions

1. What recommendations would you make on development requirements? i.e.
  - a. What types of information should the module focus on?
  - b. Length of the module
  - c. Should the module be interactive
  - d. Where do we house the module
  - e. Should it be scored and if so what does feedback to the tax professional look like and what should the record retention be
  - f. Do we give CPE credit
  - g. Etc.
2. What recommendations would you make to market this module and other IRS tools for tax professionals?



**Adhoc**

EITC Day

- Increase participation for TAP members and LITC
- Arrange coordination between the TAP and LITC Program Offices
- Coordinate and expand these as topic in both the TAP and LITC annual meetings

Develop Web-base tools for the LITC to use when discussing EITC during workshops

Translate the SPEC EITC handouts and EITC Web-based tools into several languages

Marketing EITC ideas to the LITC, ESL and TAP communities.

**Questions/Comments**

Jenkins provided the member with room assignments for subcommittee breakouts.

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**Saturday, April 19, 2008**

**Taxpayer Advocacy Panel  
EITC Committee Meeting Agenda  
Sheraton Atlanta Hotel  
Atlanta, Georgia 30303  
Day 2 – Macon Room**

**Meeting Opening**

Verwiel opened the meeting welcoming members and staff

**Roll Call**

Quorum met

**Subcommittee Report Out**

**Web Based Tools – Chair, Dale Cooper**

The subcommittee reviewed the website and made some suggestions to help paid preparers to navigate to acquire the information they need to prepare the return. The suggestions will be summarized and sent to the full committee prior to the June meeting.

**Training/Education – Chair, Robert Patterson**

The subcommittee developed a training/education module and suggested that it is made available, online, CD, hardcopy as well as distributed to Universities to be included in the Tax curriculum. An actual draft of the module will be sent to the full committee prior to the June meeting.

**Adhoc – Chair, Eileen Birge**

The subcommittee developed a one sheet reference tool “EITC on a Page” which could be used by anyone preparing an EITC return. They also developed proposals for LITC, TAP and VITA. All proposals will be drafted and forwarded to the full committee prior to the June meeting.



**EITC Issue Committee Meeting Minutes  
March 12, 2008  
Teleconference**

**Program Owner**

- Hill, Sandra
- O'Brien, Mary

**Designated Federal Official**

- Morizio, Louis

**Committee Members Present**

- Birge, Eileen
- Cecchi, Emilo
- Jonathan, Sabby
- Leggett, John
- Patterson, Robert
- Tanna, Wayne
- Verviel, John
- Villarreal, Josephina
- Wernz, Stanley
- Widmer, Harris

**Committee Members Absent**

- Adlhock, Teerance
- Armstrong, Mary
- Cooper III, Dale

**TAP Staff**

- Jenkins, Audrey
- Odom, Meredith

**Roll Call**

Quroum Met

**Welcome/Announcements/Review Agenda**

Verviel welcomed everyone to the call.

**2007 EITC Committee**

Wernz sent out the 2007 EITC Committee Annual Assessment to all members. The report was made up of minutes and notes from the entire 2007 committee. This information was sent to the EITC Office and they used some of the information at the Annual Meeting when the EITC Office gave their report.

Wernz informed the committee that the EITC Committee Self Assessment was done but there wasn't a lot of participation. Wernz suggests that members use the format for the Self Assessment that way everything will be in place for when it's sent to Verviel at the end of the year. There were some





concerns in reference to the focus group meetings where the transcripts had some unnecessary information included. Wernz suggest a report come along with the transcript from the focus groups. This will avoid duplication of efforts. Verwiel would like to see a comprehensive module attached to the website but will discuss this further at the face to face meeting.

### **2008 EITC Assignment**

Hill and O'Brien informed the committee there are two areas in which they want them to proceed. One is the Web Base Tools and the other is the EITC Training Module using the 2007 focus group results. Hill suggests breaking off into smaller groups such as subcommittees to tackle the issues and asks the committee to come up with some suggestions.

The EITC Web based Tools Improvement Project will focus on the following questions:

1. Are there any inconsistencies found on irs.gov and eitcfortaxpreparers.com?
2. What are the duplications found on irs.gov and eitcfortaxpreparers.com?
3. Given the findings of focus groups and the limitations of irs.gov, what should be housed on irs.gov versus toolkit?
4. What are the gaps in information that need to be developed for either irs.gov or eitcfortaxpreparers.com?
5. How should irs.gov be structured?
6. If we were to build a new platform for irs.gov what recommendations would you make?

The EITC Training Module Requirements for Tax Professionals and Communication/Marketing Improvement Project will focus on:

1. What recommendation would you make on development requirements? i.e.
  - a. What types of information should the module focus on?
  - b. Length of the module?
  - c. Should the module be interactive?
  - d. Where do we house the module?
  - e. Should it be scored and if so what does feedback to the tax professional look like and what should the record retention be?
  - f. Do we give CPE credit?
  - g. Etc. (You have the ability to be creative)
2. What recommendations would you make to market this module and other IRS tools for tax professionals?

The committee is asked to write requirements and come up with ideas for these committees.

### **Subcommittee Assignments**

#### Web Base Tools

Leggett, John  
Widmer, Harris

#### Training Modules

Jonathan, Sabby  
Patterson, Robert  
Villarreal, Josefina  
Wernz, Stanley

#### Adhoc

Birge, Eileen  
Cecchi, Emilio



**Face to Face Needs**

The committee will work in the new subcommittees at the face to face meeting in Atlanta on April 18 – 19, 2008.

Jenkins asked the committee to provide her with any needs for the face to face meeting.

**Office Report**

Odom informed the committee that they will receive a package 2 weeks prior to the trip which will have all travel arrangements as well as transportation options.

Members will meet at the IRS on Friday and at the Hotel on Saturday.



## **EITC Issue Committee Meeting Minutes February 13, 2008 - 1:00pm - Teleconference**

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

Verwiel welcomed all members, staff and guest to the call. Verwiel asked that Jenkins provide the members with the Self Assessment Form and the Annual Report that was prepared by Wernz.

### **Roll Call**

Quorum met

### **Members Present**

Adlhock, Terrance  
Armstrong, Mary  
Birge, Eileen  
Cecchi, Emilo  
Cooper, Reuben  
Jonathan, Sabby  
Verwiel, John  
Wernz, Stanley  
Widmer, Harris

### **Staff Present**

Jenkins, Audrey – Analyst/DFO  
Odom, Meredith – Management Assistant

### **Program Owners**

Hill, Sandra, Acting Director systems Operations/Stakeholder Engagement  
Morrison, Lynn, Senior Analyst – EITC Office

### **Public Participants**

Walker, Chandra – CCH (Commercial Clearing House), Washington, DC  
Weinberger, Robert – H&R Block, Washington, DC

### **2008 EITC CC Focus**

Hill thanked the members for volunteering their time, talent and energy in participating in this years TAP. The IRS interacts with a number of stakeholders and values your input as well as insight. The Earned Income Tax Credit (EITC) is a refundable credit and is available to low or moderate income working individuals and families. Congress approved this tax credit legislation in 1975 to offset the burden of the social security taxes and to provide an incentive to work. EITC is dollar per dollar reduction of the taxpayers' tax liability which could result in no taxes due for a refund. Eligible taxpayers can receive a refund even if they owe no tax and have no income tax withheld. The amount of the credit is adjusted each year for inflation. To qualify a certain requirement must be met and a tax return has to be filed. The EITC has no effect on certain welfare benefits and most cases the EITC payments will not be used to determine eligibility for Medicaid, supplemental security income or SSI, food stamps, low income housing and temporary assistance needed for families. The maximum amount an individual can get for the credit this year is \$4,716. The maximum amount of earned income and adjusted gross income that will qualify them is \$37,783. A person is eligible if they have a valid social security number, their filing status is anything but married filing separate, they have no formed earned income and they meet the investment income limitation which for this year is \$2,900 or less they must have earned income and it can not be a qualifying child of another person and they must be a US citizen or a resident alien. The IRS has Publication 596(EITC) and Publication 3524. Publication 17 is the income tax guide, Publication 3211 and a variety of toll-free numbers. This year, the IRS came up with an outreach strategy which will point the audience to one stop information



resources instead of having all the paper publications and posters and have everyone go to the IRS.gov website.

The EITC Office uses a communication strategy by using other functions to help deliver the EITC message. The EITC Office would like to make the website more user friendly, such as improve the navigation, ensure easy access and redesign the webpage layout. There is an EITC link on the main page of the website. External stakeholders and TAP were contacted and focus groups were conducted. The EITC Office would like to improve the communications they have with tax professionals by pushing a compliance method as well as pushing the availability of online tools. This is one of the focuses for this year. The EITC office will do Theme Awareness Surveys which will determine what changes needed to be made or additional forms of communications that need to be put out there.

Morrison reviewed the due diligence rule. Every EITC preparer has four due diligence requirements they must make.

1. Completing a check list
2. Keeping a worksheet that shows computations
3. Record retention
4. Knowledge

EITC has examiners that go out every year and conducts due diligence visits. There are preparers that are penalized for not doing the requirements. IRS Chief Council was asked to beef up the regulations for due diligence requirements so both the preparers and IRS will have a better idea of what is intended as they administer the due diligence requirements. Communication with preparers is very important because 70% of the EITC returns are prepared by paid preparers. There is a 23 – 28% error rate which is about 10 – 12 Billion dollars every year. Preparers and other third parties are being asked to come up with new ideas to decrease the error rate. One effort was to reach out to the software developer communities to form a working group to come up with best practices and recommendations so this information can be distributed to software agencies so they may improve their software. There was a nationwide phone forum where practitioners can call in and different subjects are covered. On the EITC page, there is a tax professional page and a practitioner tool kit. This will serve as a resource to tell preparers of current events. The practitioner community is gone after via Tax Forums and news articles. The EITC Committee is asked to provide assistance in helping to determine what the needs are out there in the tax practitioner community, what's working and what's not. If there are any suggestions that can not be worked because it is outside of the framework of the EITC office and has to do with all IRS, this suggestion can not be tackled but will be forwarded up. The EITC Office wants to improve communication and increase the outreach effort and the office is open for suggestions.

## **2007 Project Summary**

### **Committee Next Steps**

The future vision of the preparers in the EITC Office is to conduct research to segments of different types of preparers. First time preparers will be targeted to educate them before they go down the road of poor habits and poor returns. Sending out letters and information to preparers will take place. The EITC Office wants to improve communication and increase the outreach effort and the office is open for suggestion.

Jonathan suggests making awareness to EITC Day, via new articles, television etc.

Cooper suggests the members send Jenkins their thoughts in reference to EITC awareness in email. This will then be discussed at the face to face meeting.



**Office Report**

Odom will send an email out to members requesting travel information for the April face to face meeting which will be held in Atlanta, GA, April 17 – 19, 2008.