

2011 Meeting Minutes Tax Forms and Publications

- November 8, 2011
 - October 11, 2011
 - September 13, 2011
 - August 9, 2011
 - July 12, 2011
 - June 14, 2011
 - May 5 – 6, 2011
 - April 12, 2011
 - March 8, 2011
 - February 8, 2011
 - January 11, 2011
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Tax Forms and Publication TFP Issue Committee Teleconference Tuesday, November 8, 2011 2:00 pm – 3:00 p.m. (EDT)

Program Owner, Wage and Investment

- Wagner, Patty – Senior Tax Analyst

Designated Federal Official

- Morizio, Louis – Program Manager

Committee Members Present

- Davine, Jeffrey
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Holland, Richard
- Levine, Howard
- Mackie, Wayne
- Matthews, Theresa
- Oetken, Timothy
- Parrish, Charnia
- Silva, Michael
- Thomas, Donald, Chair

Committee Members Absent

- Kahn, David



- Matthews, Theresa
- Rollins, Jackie
- Mossad, Elizabeth

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Public Attendees

None

Welcome

Thomas welcomed everyone to the last teleconference call before the Annual Meeting in Washington, DC in December. It is also Thomas' last year as the Chair of the Tax Forms and Publications Committee; he thanked all the members for their work and reminded them to send him their comments to include in the Annual Report.

Program Owner Presentation

Wagner welcomed everyone to the call; she thanked the members for doing a great job on TFP Publications. Wagner also thanked those members rotating off for their hard work. The members also thanked Wagner for the opportunity to work with her office. Wagner reminded Thomas to include her appreciation in the Annual Report for the TFP members work on the Survey for the Publication Cover Pages.

Wagner mentioned that she is working on assignments for the Annual Meeting in December and will be working on organizing focus groups for 2012. In addition, Wagner mentioned to members that if there is any way they think the TFP Project Committee can be improved, please send those comments to Analyst Knispel via email.

Office Report

Morizio stated that the Tax Forms and Publication Project Committee will continue as a project committee; Knispel will still be the analyst. Wagner will confirm whether a Spanish Review will be part of TFP before the Annual Meeting.

Due to budget problems, Project Committee chairs will not be invited to the Annual Meeting this year. Morizio will run the first part of the meeting as the Designated Federal Official, DFO. Since there are no more Area Committees, Local Taxpayer Advocates, LTAs will be assigned as DFOs and the new chair election will be held at the beginning of the meeting; the second half of the meeting will be handled by the elected chair of the Project Committee. Morizo mentioned to those members that plan to remain with TFP Committee that they should consider running for the TFP Chair position



Morizio mentioned that Knispel is preparing the TFP Agenda; members will have five hours to hold their meeting and to work on assignments from Wagner. For those members that are planning to return to TFP Project Committee next year, Knispel has the list of restaurants for committee dinners.

Public Participation

None.

Closing

Morizio thanked Wagner for her work with the panel members; In addition, he thanked the members for their work on the committee. Morizio thanked those members rotating off and reminded them that they should consider re applying to the TAP membership after three years.

The members thanked Morizio and his staff for their support.

This was the final teleconference of 2011 for the TFP committee; the next meeting will be the Annual Meeting in Washington, DC – December 5 through 8.



**TFP Issue Committee
Teleconference
Tuesday, October 11, 2011
2:00 pm – 3:00 p.m. (EDT)**

Program Owner, Wage and Investment

- Wagner, Patty – Senior Tax Analyst

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Davine, Jeffrey
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Holland, Richard
- Levine, Howard
- Mackie, Wayne
- Matthews, Theresa
- Oetken, Timothy
- Parrish, Charnia
- Silva, Michael

Committee Members Absent

- Kahn, David
- Rollins, Jackie
- Mossad, Elizabeth
- Thomas, Donald, Chair

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Public Attendees

None

Welcome

Garant welcomed everyone to the teleconference call.

Program Owner Presentation

Wagner welcomed everyone to the call. She stated that the reviews of Forms 1120, *Corporate Returns*, 1120S, *US Corporate Income Tax*, and 1065, *US Return of Partnership Income* were forwarded to Curtis Freeman, Tax Law Specialist in her office. Wagner will provide feedback on the reviews at the next teleconference. Wagner also thanked the members for taking the survey on the Covered Pages. Because the Adobe Reader does not have a save option, Wagner mentioned that using a Word Document to submit the survey on the Covered Pages is acceptable.

Wagner stated that with the assistance of her staff, she will have issues for our members to work at the Annual Meeting in December.

Responses to Publication 946, How to Depreciate Property

Members did not have any comments on the IRS' response to their review.

Reviews:

Form 1065, U.S. Returns of Partnership Income, Lines 1a-1e

Levine discussed the following feedback given by the reviewers:

- IRS should eliminate the component of total gross receipts and show a memo entry on Line 1 or on page 2. He also mentioned that companies usually do not keep their books that way.
- If companies are required to enter the numbers on Line 1a, based on the Form 1099-K, *Merchant Card and Third-Party Network Payments*, businesses will be forced to “plug in” the other gross receipts on Line 1b.
- Levine also added that although there is a line for these differences, the extra effort to require businesses to reconcile the Form 1099-K with their books is not only burdensome, but may be ignored.
- Levine also mentioned that what the IRS attempts to do with Form 1065 would be difficult since most businesses are on fiscal/ calendar year or on an accrual/cash basis.

Wagner stated that beginning 2012, credit card companies will begin providing Form 1099s to businesses listing charges incurred.

Form 1120/112S, U.S. Corporate Tax Return, Lines 1a-1e

Holland agreed with Levine's statements and presented the single recommendation that his subcommittee made on their review.

Both reviews were accepted by the Committee.

Public Participation

None.



Morizio reminded members that at the Annual Meeting in December, they will have the opportunity to run for Project Committees' Chair and Vice-chair positions.

Closing: Garant thanked everyone for joining the call. The next teleconference call is scheduled for November 8 at 2:00pm EDT.

**TFP Issue Committee
Teleconference
Tuesday, September 13, 2011
2:00 p.m. – 3:00 p.m. (EDT)**

Program Owner, Wage and Investment

- Wagner, Patty - Program Owner

Designated Federal Official

- Knispel, Marisa – Program Analyst

Committee Members Present

- Davine, Jeffrey
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Holland, Richard
- Levine, Howard
- Mackie, Wayne
- Matthews, Theresa
- Mossad, Elizabeth
- Oetken, Timothy
- Parrish, Charnia
- Silva, Michael
- Thomas, Donald, Chair

Committee Members Absent

- Kahn, David
- Rollins, Jackie

TAP Staff

- Babb, Rose
- Odom, Meredith

Public Attendees

- None

Welcome

Thomas welcomed everyone to the teleconference call.

Program Owner Presentation

Wagner welcomed everyone to the call and thanked the members for their work on Schedule D.



Wagner assigned the volunteers drafts of Forms 1120, *Corporate Return*, 1120S, *US Corporate Income Tax*, and 1065, *US Return of Partnership Income* to review lines 1a through 1e which have been changed.

Action Item

Wagner will email Knispel a copy of these Forms to distribute to the members.

Form 8949, *Sale and other Disposition of Capital Assets*, is being tested by a public focus group. Wagner will share the feedback with our members at the next teleconference.

Wagner also thanked the members for their review of Publications 334, *Tax Guide for Small Business*, and Form 4562, *Depreciation and Amortization*. Feedback will be provided on the Form 4562 review in October and on the Publication 334 review in November.

The following are (2) subcommittees that have been formed to review Forms 1020, 1020S and 1065:

Form 1120 & 1120S

Holland, **(Lead)**
Oetken
Davine
Thomas
Mossad

Form 1065

Howard, **(Lead)**
Garant
Mackie
Parrish

Their due date is October 13.

Public Participation

None.

Closing

Thomas thanked everyone for joining the call. The next teleconference call is scheduled for October 11 at 2:00pm EDT.

**TFP Issue Committee
Teleconference
Tuesday, August 9, 2011
2:00 pm – 3:00 p.m. (EDT)**

Program Owner, Wage and Investments

- Freeman, Curtis – Tax Law Specialist
- Wagner, Patty – Senior Tax Analyst – (Absent)

Designated Federal Official

- Morizio, Louis – TAP Program Manager

Committee Members Present

- Davine, Jeffrey
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Levine, Howard
- Matthews, Theresa
- Parrish, Charnia
- Rollins, Jackie
- Thomas, Donald, Chair

Committee Members Absent

- Holland, Richard
- Kahn, David
- Mackie, Wayne
- Mossad, Elizabeth
- Oetken, Timothy
- Silva, Michael

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Public Attendees

None

Welcome

Thomas welcomed everyone to the teleconference call.

Program Owner Presentation

Since Wagner was absent, Freeman replaced her as Program Owner on the teleconference and welcomed everyone. He stated that the review of Form 4562 is due and stressed the importance of submitting the reviews timely. He said that when proposals are received after the scheduled time, responses are delayed until the next cycle.

- Publication 946, *How to Depreciate Property* was received; a response will be given to the TAP by September 6.
- Wagner is looking for 8 to 10 volunteers to participate in a focus group on Form Schedule D, *Capital Gains and Losses* at the end of this month. Knispel will be asking for volunteers to participate in this focus group.
- Later in September, we may hold another focus group on the forms and publications cover pages. This group will discuss what, if anything should be added or removed from the cover sheets to improve the taxpayers' use and understanding of these publications. Access to a computer will be necessary to participate in this focus group.

We also discussed the positive response we received from the IRS on our recommendation to add a reference on Form SSA-1099 on how to order IRS forms and publications.

Approval of Reviews

Publication 334, *Tax Guide for Small Business* was approved by the full committee. Knispel will send the publication to the Joint Committee for their review.

Analyst Knispel will submit the review of Form 4562 to Wagner. Additional comments are due to Knispel by August 15.

Morizio provided Freeman with an update of TAP's Refocus meeting in Seattle, Washington in July. He stated the following:

- The National Taxpayer Advocate, Nina Olson has asked TAP to reduce its membership from 101 to 74. The 74 members will be aligned with the number of LTA offices in the TAS organization.
- Area Committees will no longer elevate issues to the IRS and will cease to exist. However, Project Committees will now handle both IRS assigned projects and grassroots issues, as well as Outreach activities.
- TAP members will have a choice of the projects they wish to work next year.

Public Participation

None.

Closing

Thomas thanked everyone for joining the call. The next teleconference is scheduled for September 13, 2011 at 2:00 p.m. EDT.

**TFP Issue Committee
Teleconference
Tuesday, July 12, 2011
2:00 p.m. – 11:00 p.m. (EDT)**

Wage and Investments

- Wagner, Patty, Program Owner

Designated Federal Official

- Morizio, Louis, TAP Program Manager

Committee Members Present

- Davine, Jeffrey
- Hayden, Robert
- Levine, Howard
- Matthews, Theresa
- Parrish, Charnia
- Thomas, Donald, Chair

Committee Members Absent

- Holland, Richard
- Garant, Felicia, Vice Chair
- Kahn, David
- Mackie, Wayne
- Mossad, Elizabeth
- Oetken, Timothy
- Rollins, Jackie
- Silva, Michael

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Public Attendees

- None

Welcome

Thomas welcomed everyone to the teleconference call.

Program Owner Presentation

Wagner stated that there will be a focus group in August for panel members. The following will be discussed at the focus group session:

- Review the TFP products cover pages to ensure that they follow a uniformed layout.
- Examine Schedule D to ascertain where there could be math errors. Wagner mentioned that taxpayers are not picking up the correct tax amount from the worksheet. Wagner stated that members will be asked to take a look at the Schedule D and to ascertain what changes should be made to correct the math error.

Subcommittee Report Out

- Publication 946, *How to Depreciate Property* will be approved via email. Form 4562, *Depreciation and Amortization* worked by Holland's subcommittee is due by July 28.
- Publication 334, *Tax Guide for Small Business* is due on July 30. The leaders of each section are working on them and Jackie Rollins will compile the review.
- Sections of Publication 334:
 - Sections 1, 2 and 3 – Davine stated there are a few more comments outstanding but will complete it timely. Thomas will contact Rollins this week to confirm that she is responsible for compiling the comments of the entire Publication.
 - Sections 4, 5, and 6 – Silva is the lead for these sections.
 - Sections 7, 8, and 9 – Matthews stated that her subcommittee has completed their comments and will submit them.
 - Sections 10, 11 and 12 – Have been completed. Thomas stated that lead Mossad used an Excel spreadsheet, not the standard format. He will contact Mossad to correct this. Parrish offered her help in applying the comments to the correct format.

Public Participation

None.

Closing

Thomas thanked everyone for joining the call. The next teleconference call is scheduled for August 9 at 2:00pm EDT.

**TFP Issue Committee
Teleconference
Tuesday, June 14, 2011
2:00 pm – 11:00 p.m. (EDT)**

Program Owner, Wage and Investment

- Wagner, Patty, Senior Analyst

Designated Federal Official

- Morizio, Louis, TAP Program Manager

Committee Members Present

- Davine, Jeffrey
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Kahn, David
- Levine, Howard
- Mossad, Elizabeth
- Parrish, Charnia
- Rollins, Jackie
- Thomas, Donald, Chair

Committee Members Absent

- Holland, Richard
- Mackie, Wayne
- Matthews, Theresa
- Silva, Michael
- Oetken, Timothy

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Public Attendees

- Carlson, Kenneth, Treasury Inspector General for Tax Administration, (TIGTA)
- Tolman, Hubert

Welcome

Thomas welcomed everyone to the teleconference call.

Program Owner Presentation

Wagner welcomed everyone to the call and said the following:

- Her office received the Committee's feedback on Schedules C, D, E from the face-to-face meeting. The feedback will now be reviewed by the experts.
- Wagner indicated the IRS will share with the Social Security Administration (SSA) the idea of placing a message on the SSA -1099 on how to order IRS forms. SSA is the owner of this Form 1099. If SSA concedes to the idea, then, the proposal will be considered by the IRS.

Subcommittee Report Out

- Publication 946, *How to Depreciate Property* and Form 4562, *Depreciation and Amortization*. Holland will send Knispel the completed review next week and Knispel will insure that Wagner has it by the July 30 deadline.
- Form 1040 Schedule C and Instructions. Rollins would like to add something to the draft and send the final revision to Knispel later today. Knispel will circulate it among the members for approval.
- Form 1040 Schedule E and Instructions submitted by Hayden's subcommittee has been approved by the full committee.
- Form 1040 Schedule D and Form 8949, *Sales and Other Dispositions of Assets* submitted by Thomas' subcommittee has been approved by the full committee.

Public Participation

Carlson did not have any comments but stated that TAP's minutes are viewed by his office which has observed some positive things such as suggestions for improved customer service within the IRS.

Tolman expressed some concerns on the modernization of e-filing and the PDF attachments that are required. He stated that there should be some clarifications on how to apply the attachments. Chair Thomas suggested that Tolman send him an email with his suggestion.

Closing

Thomas thanked everyone for joining the call. The next teleconference is scheduled for July 12 at 2:00pm EDT.

**TFP Issue Committee Teleconference
Face to Face Meeting
May 5, 8:30 a.m. to 4:00 p.m.
May 6, 8:15 a.m. – 12:00 p.m.**

Program Owner, Wage and Investments

- Wagner, Patty, Senior Analyst
- Freeman, Curtis, Tax Law Specialist

Designated Federal Official

- Morizio, Louis, TAP Program Manager

Committee Members Present

- Davine, Jeffrey
- Fuentes, Luis
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Holland, Richard
- Mackie, Wayne
- Matthews, Theresa
- Mossad, Elizabeth
- Parrish, Charnia
- Rollins, Jackie
- Silva, Michael
- Thomas, Donald, Chair

Committee Members Absent

- Kahn, David
- Levine, Howard
- Oetken, Timothy

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Public Attendees

None

Welcome

Thomas welcomed everyone to the face to face meeting in Brooklyn, New York.

TAP Presentation

Morizio welcomed everyone to the face to face meeting and reported the following:

- TAP Managers will be meeting the week of May 9th in Washington DC to rank the application packages for TAP volunteer program.
- Interviews will be conducted during the month of June and TAP staff will be asking for help from the members to conduct the interviews.
- Odom will reach out for volunteers from Areas 1 and 2 for their assistance in conducting the interviews.
- TAP Chair, Walker and Vice Chair Kim have discussed TAP Reforms; their visions have changed since the last email sent to panel members.
- Walker will send an email to members with the latest information and will be requesting feedback.
- The Joint Committee Face to Face meeting will be held July 25-26.

Program Owner Presentation

Wagner welcomed everyone to the face to face meeting. She thanked everyone for their help on the TFP Forms and Publications. Wagner encouraged members to provide her with feedback on any concerns they may have— what is working well and what is not.

Wagner provided an update on the following:

- Publication *502 Medical and Dental Expenses* – There were 17 recommendations submitted, 6 were adopted.
- Publication 544, *Sale and Other Dispositions of Assets* – A review was completed and submitted to the IRS.
- Schedules C, D, E and Form 8949, *Sale and Other Dispositions of Assets*, are currently due to the IRS by June 30, 2011.
- Publication 946, *How to Depreciate Property* – Members will review this publication. It is due to the IRS by June 30, 2011.

Wagner discussed “what happens when area proposals are submitted to her office” and she stated the following:

- When submitting Area recommendations, be as thorough as possible, do research and consider the number of taxpayers that may be impacted.
- Keep in mind, there is usually more than one office involved with the procedure process.
- Some decisions are accepted in full, part, already in process, rejected or there are reasons for rejections, those reasons are included in the responses.
- Some reasons for rejections may be due to budgetary constraints, technology constraints, and legislative constraints or require tax law changes.
- The time frame for responses is usually (45-60) days from date of receipt.
- Some causes of delays may be due to the issue was assigned to multiple offices, additional research and the workload volume of the staff.

Freeman reported that part of his job is to design all the forms. He does not have a lot of leverage to change those forms but, he appreciates feedback on the products. Freeman also stated that his office reads the law that applies to various tax forms before it is passed for possible changes to the forms.

Freeman discussed the following in his PowerPoint presentation “2011 Income Tax Law Changes:”

- 2011 Roth IRAs – Changes in conversion or rollover.
- Distribution – Exclusion for qualified charitable distribution extended through 2011.
- Medical Expenses – Distribution Form HSAs and Archer MSAs not used for qualified medical expenses tax increase to 20 percent.
- Stock transactions – Revised 1099-B.
- New Form 8949, *Sales and other Dispositions of Capital Assets*.
- Form 1099-B – Includes basic information.
- Non-Business Energy Property Credits
- First Time Homebuyers Credit
- New Hire Retention Credit
- Expired provisions – Individuals

Focus Groups

The committee members participated in two (2) focus group discussions on the 2011 Forms Schedules C, E, D and Form 8949.



**TFP Issue Committee Teleconference
Face to Face Meeting
May 6, 8:15 a.m. – 12:00 p.m.**

Program Owner, Wage and Investments

- Wagner, Patty, Senior Analyst
- Freeman, Curtis, Tax Law Specialist

Designated Federal Official

- Morizio, Louis, TAP Program Manager

Committee Members Present

- Davine, Jeffrey
- Fuentes, Luis
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Holland, Richard
- Mackie, Wayne
- Matthews, Theresa
- Mossad, Elizabeth
- Parrish, Charnia
- Rollins, Jackie
- Silva, Michael
- Thomas, Donald, Chair

Committee Members Absent

- Kahn, David
- Levine, Howard
- Oetken, Timothy

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Public Attendees

None

Focus Groups

A third focus group was formed on May 6 to discuss the IRS.gov website for forms landing pages.

Publication 334, Tax Guide for Small Business

Three subcommittees were formed to review the Publication:

<u>Section 1, 2 & 3</u>	<u>Section 4, 5 & 6</u>	<u>Section 7, 8 & 9</u>
Davine – lead	Hayden	Matthews – lead
Fuentes	Holland	Levine
Garant	Kahn	Mackie
Rollins	Silva – lead	Thomas

Wrap Up

The panel members were asked to provide feedback on the meeting, they said the following:

- The meeting was very productive and they felt they were making a contribution. The focus group discussions were very good. There was a nice mix of different issues.

Morizio thanked the panel members for their work on the TFP Projects. He also thanked his staff for their contribution to the TFP meeting. In addition, Morizio thanked the program owners from Wage and Investments for their presentation to the TAP.

Closing

Thomas thanked the program owners, TAP Staff and the panel members for their efforts in making the meeting so productive. The next meeting will be a teleconference on June 14, at 2:00 p.m.

**TFP Issue Committee Teleconference
April 12, 2011
2:00 – 3:00 p.m. ET**

Program Owner

- Wagner, Patty

Designated Federal Official

- Morizio, Louis, TAP Program Manager

Committee Members Present

- Davine, Jeffrey
- Fuentes, Luis
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Levine, Howard
- Mackie, Wayne
- Matthews, Theresa
- Mossad, Elizabeth
- Oetken, Timothy
- Parrish, Charnia
- Rollins, Jackie
- Silva, Michael

Committee Members Absent

- Holland, Richard
- Khan, David
- Thomas, Donald, Chair

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Welcome

Vice Chair, Garant welcomed everyone to the teleconference.

Program Owner Presentation

Wagner stated that she received the final draft of Publication 946, How to Depreciate Property. Analyst Knispel emailed Holland the publication that was sent to her by Wagner. Fuentes asked that his name be added to the subcommittee to work on this publication.

Face-to-Face Meetings

Morizio mentioned to Wagner that the committee needs assignments for the members to work at the face to face meeting. Wagner informed members and TAP staff that there will be assignments to review and focus groups at the Face to Face meeting. Wagner also stated that if members have ideas for topic discussions at the meeting, they should inform Analyst Knispel. In addition, Morizio stated that they can bring their lap tops to the meeting.

Subcommittee Report Out

Schedule D Form 9849. Garant reported that Thomas has received some comments and is adding them to his report. She stated that Thomas is still accepting additional comments; the deadline for those comments is April 27th.

Review of Publication 544 Sale and other Disposition of Assets

Rollins stated that she did not find any contradictions with the publication. Wagner asked Rollins to make a suggestion to item #2 which indicates “the sentence seems confusing and hard to understand” but offers no suggestion.

Knispel will inform Holland that Publication 946 and Form 4562 must be worked together by his subcommittee.

Rollins reported that she is still accepting comments from her subcommittee on Form 1040 Schedule C.

Garant passed along Thomas’ message that we should establish procedures to ensure our reviews are grammatically correct, font size is the same and that there are no errors.

Public Participation

None

Closing

Garant thanked everyone for joining the call.

The next full committee call will be a Face-to-Face meeting at the IRS Office in Brooklyn, New York on May 5 from 8:00 am to 4:00 pm and on May 6 from 8:00 am to 12:00 noon.

**TFP Issue Committee Teleconference
March 8, 2011
2:00 – 3:00 p.m. ET**

Program Owner

- Freeman, Curtis

Designated Federal Official

- Morizio, Louis, TAP Program Manager

Committee Members Present

- Davine, Jeffrey
- Fuentes, Luis
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Holland, Richard
- Khan, David
- Levine, Howard
- Mackie, Wayne
- Matthews, Theresa
- Oetken, Todd
- Parrish, Charnia
- Rollins, Jackie
- Silva, Michael
- Thomas, Donald, Chair

Committee Members Absent

- Mossad, Elizabeth

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Welcome

Thomas welcomed everyone to the teleconference. Thomas reminded everyone the comments made by Treasury Inspector General Task Administrative staff member Michelle Jahn's on the last teleconference: "Cite the name of the issue (not just the issue number) discussed to provide a better understanding to the public."

Program Owner Presentation

Freeman discussed the responses provided for the review of Schedule D with the Committee.

Subcommittee Report Out

- Schedule F and Form 1040 Instructions – Parrish submitted her subcommittee’s review for all the members to approve.
- Publication 502, *Medical and Dental Expenses* – Garant stated that she compiled her subcommittee’s comments also for today’s review.
- Publication 544, *Sale and other Disposition of Assets* – Rollins Indicated her subcommittee received an extension for their review until April 30.
- Holland stated that his subcommittee is working on Form 4562, *Depreciation and Amortization*. Holland also mentioned that his subcommittee is still waiting for the new revision of Publication 946, *How to Depreciate Property*, which is associated with Form 4562. This project’s due date is July 28.

The following subcommittees were formed:

<u>Sch. D and Form 8949</u>	<u>(Sch. C) Form 1040</u>	<u>(Sch. E) Form 1040</u>
Garant	Holland	Parrish
Thomas, (Lead)	Fuentes	Thomas
Levine	Hayden	Holland
Oetken	Rollins (Lead)	Davine
	Davine	Hayden (Lead)

Action Item: Knispel will send the reviews submitted by Parrish and Garant via email to obtain the consensus of members prior to forwarding them to Wagner.

Closing

Thomas thanked everyone for joining the call. The next teleconference is on April 12, 2011 at 2:00pm EST.

**TFP Issue Committee Teleconference
February 8, 2011
2:00 – 3:00 p.m. ET**

Program Owner

- Wagner, Patty

Designated Federal Official

- Morizio, Louis, TAP Program Manager

Committee Members Present

- Davine, Jeffrey
- Fuentes, Luis
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Holland, Richard
- Levine, Howard
- Mackie, Wayne
- Matthews, Theresa
- Oetken, Timothy
- Rollins, Jackie
- Thomas, Donald, Chair

Committee Members Absent

- Parrish, Charnia
- Khan, David
- Mossad, Elizabeth
- Silva, Michael

TAP Staff

- Babb, Rose
- Knispel, Marisa
- Odom, Meredith

Public Attendees

Jahn, Michelle, Treasury Inspector General Tax Administration, (TIGTA)

Welcome

Thomas welcomed everyone to the teleconference.

Program Owner Presentation

Wagner stated that there are no new assignments available as of now. She mentioned that a new revision of Publication 946- How to Depreciate Property will be available for review by members at the end of February. Wagner also mentioned that the subcommittee working on Form 4562- Depreciation and Amortization will also be reviewing the Publication 946 which is associated with Form 4562.

Subcommittee Report Out

Schedule F and Instructions – Parrish was not present but Thomas mentioned that she had sent an email reminding her subcommittee that they should submit their comments to her by 3/15 to finalize her project for 3/31.

- Publication 502, *Medical and Dental Expenses* – Garant stated that she is in the process of compiling the comments received.
- Publication 544, *Sales and Other Disposition of Assets* – Rollins also indicated that she is compiling the comments received and the assignment will be completed by its due date.
- Form 4562, *Depreciation and Amortization* – Holland stated that his subcommittee is currently reviewing Form 4562 and will now look at its instructions. He will share the instructions with all his members by email.

Public Participation

Michelle Jahn from TIGTA did not have any comments. She indicated she just wanted to observe the meeting.

Other Comments

Morizio mentioned to Wagner that TAP Staff is receiving numerous calls on the Aspect toll free line from taxpayers who are very upset that the IRS is no longer sending tax packages to their homes. He stated that most of these taxpayers are elderly, live in rural areas, don't have personal computers and, their local post offices and libraries are no longer stocking the forms. Morizio also mentioned that TAP Staff is giving the forms order telephone number to the taxpayers and are notating those taxpayers in the SAMS database. Morizio asked Wagner for her advice on this situation. Wagner stated that she will confer with the publishing department on how to handle this situation.

Closing

Thomas thanked everyone for joining the call. The next teleconference is on March 8, 2011 at 2:00pm EST.

**TFP Issue Committee
Tuesday, January 11, 2011
2:00 pm to 3:00 p.m. ET**

Program Owner

- Wagner, Patty

Designated Federal Official

- Morizio, Louis

Committee Members Present

- Davine, Jeffrey
- Fuentes, Luis
- Garant, Felicia, Vice Chair
- Hayden, Robert
- Holland, Richard
- Khan, David
- Levine, Howard
- Mackie, Wayne
- Matthews, Theresa
- Mossad, Elizabeth
- Parrish, Charnia
- Rollins, Jackie
- Thomas, Donald, Chair

Committee Members Absent

- Silva, Michael

TAP Staff

- Babb, Rose A.
- Knispel, Marisa
- Morizio, Louis
- Odom, Meredith

Other Attendees

None

Welcome

Thomas welcomed all to the first teleconference for 2011. This was an administrative meeting and so, the minutes for December were not approved. Thomas briefly discussed some notations in the minutes and informed the members that the minutes will be sent via email for their approval.

Program Owner Presentation

Wagner stated that there was nothing new to discuss, but reiterated that the assignment to review Publication 946 should be viewed by members who had not reviewed it previously. A deadline for this review was set for March 15 and a subcommittee was formed to review the Publication 946:

Hayden, Holland (lead), Khan, Levine, Matthews, Mossad, Parrish and Rollins.

Subcommittee Report Out

- Schedule F and Form 1040 Instructions – Parrish stated that her subcommittee is working on Schedule F and Instructions and that her subcommittee will meet the March 15 deadline.
- Publication 502, Medical and Dental Expenses – Garant stated that she sent an email to her subcommittee and has not received any responses as yet. Garant also stated that she would like to have comments back by January 31..In addition, Garant stated that she will be on schedule for the target date of March 15 and that new members are welcomed to call her if they have any questions.
- Publication 544, *Sales and Other Dispositions of Assets* – Rollins stated that she asked her subcommittee to email her their reviews in Word document format and she will put in the correct format. She also stated that she asked that the reviews be submitted to her by March 8, for the March 15 deadline. However, when Thomas mentioned that the TAP had reviewed the 2009 revision of this publication, Wagner asked that this year they review the 2010 revision. Wagner will investigate if this revision is already available for the subcommittee to review.

Response to Review of Publication 15A (Employee Supplemental Tax Guide)

Thomas mentioned that the IRS adopted more than 20 recommendations. He thanked the members for their input.

Action Items

Members need to register on TAPSpace and should have received an email.

Members should also inform their Area Analyst and Program Manager if they have any problems registering.

Closing

Thomas thanked everyone for attending the meeting.

Next Meeting

February 8, 2011 at t 2:00 pm, EST.